



(Pages : 4)

E – 3503

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, July 2018
Career Related First Degree Programme Under CBCSS
2 (a) : Commerce and Tax Procedure and Practice
Vocational Course VI : CX 1472
INCOME TAX ASSESSMENT – II
(2013 Admn. onwards)

Duration : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** word or to the maximum of **two** sentences **each**.
Each question carries 1 mark.

1. What is Belated returns ?
2. What is Self-assessment ?
3. What is the consequence of non-payment of advance tax ?
4. What is unilateral relief ?
5. What is TDS Certificate ?
6. Can tax credit (Advance tax, TDS and TCS) be set off against tax liability ?
If so, state the provision.
7. What do you mean by advance tax ?
8. What do you understand by the term 'Return of Income' in Income Tax ?
9. Explain the meaning of Double taxation relief.
10. What is the rate of TDS charged on winning from horse race ? **(10×1 = 10 Marks)**



SECTION – B

Answer **any 8** questions in **not** exceeding **one** paragraph **each**. **Each** question carries **2** marks.

11. What is return of loss ? What is the consequence of not filing such return ?
12. Who are the assesseees liable to get his tax audited by a Chartered Accountant mandatorily ? What is the due date by which such assessee should file his return ?
13. What are the circumstances/conditions under which a person can claim refund of Income tax ?
14. What is compulsory return ?
15. What do you mean by PAN and TAN ?
16. What is revised return ? What is the time limit of submitting such return ?
17. Write any two advantages of e-filing compared to traditional filing of returns.
18. What do you mean by tax audit ?
19. What are the conditions for using ITR 1 ?
20. What are the consequences a deductor would face if he fails :
 - a) to deduct TDS
 - b) after deducting the same fails to deposit ?
21. What do you mean by refund of Income tax ?
22. What do you mean by digital signature ? Name the assessee to whom digital signature is mandatory.

(8×2 =16 Marks)



SECTION – C

Answer **any 6** questions in **not** exceeding **120** words **each**. **Each** question carries **4** marks.

23. Who are the persons required to obtain PAN ?
24. Write a short note on rectification of mistake u/s 154.
25. Explain the procedure to claim refund of Income tax.
26. Briefly explain the role of computer in Income tax assessment and its compliance.
27. What is TCS ? List out any three items (with rate) which are subject to TCS ?
28. Who are the persons liable to pay advance tax? How will you find out the advance tax ?
29. What are the consequences of non-payment of advance tax ?
30. What are the financial transactions where PAN is mandatory quoted ?
31. What are the circumstances under which Income tax is refunded ? Who can claim refund ? What is the time limit for claiming refund ? **(6×4 =24 Marks)**

SECTION – D

Answer **any two** questions in **not** exceeding **4** pages **each**. **Each** question carries **15** marks.

32. What do you mean by Income Tax return ? What are different types of return ?
33. Explain the different types of assessment.
34. What is e-payment of tax ? What are its pre-requisites ? List out the categories to which e-payment is mandatory. Explain the procedure for e-payment of income tax.



35. The estimated advance tax liability for the financial year 2016–17 of the following assesseees are given.

Name of Assessee	Amount of Advance Tax Payable (Rs.)
1. TRIO Ltd	50,000
2. Alibaba Associates (firm)	9,800
3. Mr. K.N. Murty	30,000
4. K & K (HUF)	20,000

Find out

- How much amount is to be paid in each instalment for each assessee ?
- The due date of payment of each instalment as per the provision of Income Tax Act.

(2×15 =30 Marks)



(Pages : 5)

E – 3502

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, July 2018
Career Related First Degree programme under CBCSS
2(a) : Commerce and Tax Procedure and Practice
Vocational Course V : CX 1471 : INCOME TAX ASSESSMENT – I
(2013 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** word to maximum **two** sentences. **Each** carries **one** mark.

1. What is direct tax ?
2. What do you mean by assessment year ?
3. What is Gross Total Income ?
4. What do you mean by 'karta' of a family ?
5. What is LTCG ?
6. What is flat rate of taxation ?
7. Define Mitakshara School.
8. What is book profit ?
9. What is set off of loss ?
10. What is LLP ?

(10×1=10 Marks)

P.T.O.



SECTION – B

Answer **any eight** questions in **not** exceeding **one** paragraph **each**. **Each** carries **two** marks.

11. What is the difference between tax and cess ?
12. Define financial year.
13. Write a note on Alternative Minimum Tax.
14. Define common property of a family.
15. Write a note on Deductions under Section 80G.
16. What is aggregation of income ?
17. State the rates of income tax for individual for AY 2016-17.
18. What is capital asset for tax purposes ?
19. What do you mean by foreign company ?
20. What is the meaning of co-operative society under Income Tax Act ?
21. What is unabsorbed depreciation ?
22. Which is the charging section of income tax ? (8×2=16 Marks)

SECTION – C

Answer **any six** questions in **not** exceeding **120** words. **Each** carries **four** marks.

23. Explain various incomes which are not treated as family income.
24. What are the expenses not deductible in certain circumstances as per Section 40A ?
25. The following details of income have been supplied by karta of H.U.F. You are required to compute the total income.
 - a) Profit from business Rs. 2,32,000
 - b) Salary received by member of H.U.F. Rs. 8,000
 - c) Director's fee received by Karta Rs. 6,000
 - d) Rental value of property let Rs. 12,000

- e) Municipal taxes paid Rs. 600
- f) Bank interest on saving account Rs. 450
- g) L.T.C.G. from transfer of building Rs. 9,500
- h) Profit from a firm Rs. (1/4 share) Rs. 10,000.

26. From the following particulars in respect of Mr. Mohan find out the qualifying amount under Section 80C.

- Life insurance premium on his life Rs. 22,000
- Contribution to Unrecognized PF Rs. 10,000
- Contribution to Recognized PF Rs. 13,000
- Contribution to PPF 1,00,000
- Subscription to NSE VIII issue Rs. 25,000.

27. From the following compute the total income of the firm for the assessment year 2016-17.

- Profit from small scale industrial undertaking Rs. 4,50,000
- Profit from the poultry breeding business Rs. 3,20,000
- Short term capital loss Rs. 1,50,000
- Long term capital gains Rs. 3,50,000
- Interest from bank (Gross) Rs. 70,000
- Donation to charitable institution (approved) by cheque Rs. 1,20,000.

28. A co-operative society has the following incomes during the year 2015-16.

- Income from house property Rs. 10,000
 - Income from book shop Rs. 16,000
 - Interest on securities (Gross) Rs. 16,000
 - Dividend on shares of another co-operative society Rs. 26,000
- Compute the total income of the society for the assessment year 2016-17.

29. Rama Co. Ltd. Which is an Indian Company shows income of Rs. 10,30,000 for the previous year ending 31st March 2016. During the previous year it had donated Rs. 1,50,000 to the National Defense Fund set up by the Central Govt Fund by cheques. The income included a sum of Rs. 50,000 being dividend from another Indian Company. The company distributed dividend to its shareholders on 25-9-2015, Rs. 1,50,000. Compute the total income of the company.



30. Explain the provisions of Law relating to deductions u/s 80C.
31. Discuss the provisions related to deduction of depreciation and unabsorbed depreciation. **(6×4=24 Marks)**

SECTION – D

Answer **any two** questions in **not** exceeding **four** pages. **Each** carries **fifteen** marks.

32. From the following particulars compute total income of Mr. Krishnan.
- i) Income from house property (computed) Rs. 24,000
 - ii) Business income computed Rs. 94,000
 - iii) Long term capital gain Rs. 36,000
 - iv) Short term capital gain Rs. 20,000
 - v) Income from other sources :
 - Dividend (Gross) Rs. 12,000
 - Dividend on units of UTI Rs. 10,000
 - Dividend from cooperative society Rs. 6,000
 - Accrued interest on NSC Rs. 6,500
 - Interest received on debentures (net) Rs. 9,000
 - Winning from lotteries Rs. 4,500
 - Winning from horse races Rs. 6,850
 - Interest on Punjab Govt. Loan (Govt. Security) Rs. 5,000.
 - vi) Payment of Mediciclaim premium by cheque on own life Rs. 26,000
 - vii) Donation to approved charitable trust Rs. 10,000
 - Donation to Rajiv Gandhi Foundation Rs. 2,000
 - Donation to PM's National Relief Fund 4,000.
 - viii) Father of Mr. Krishnan is suffering from notified disease and amount spent during the period is Rs. 25,000. His father is senior citizen.
 - ix) He has contributed Rs. 12,000 towards pension scheme of LIC of India.



33. Saras Company Limited is a widely held domestic company. The following are the particulars of its income in respect of the previous year 2015-16.

- Income from business Rs. 1,10,00,000
- Interest on Govt. securities Rs. 20,000
- Short term capital gain Rs. 30,000
- Long term capital gain Rs. 66,000
- Dividend from a domestic company (gross) Rs. 20,000
- Dividend from a foreign company Rs. 20,000
- Book profit u/s 115JB Rs. 80,00,000.

During the previous year the company donated Rs. 50,000 to National Defense Fund by cheque. Compute company's total income for the assessment year 2016-17.

34. The Profit and Loss account of M/s XY Glass Works for the year ending on 31st March 2016 is

	Rs.		Rs.
Stock	1,30,000	Sales	4,50,000
Purchases	1,50,000	Stock	25,000
Penalties and Fines	59,000	House property Rent	12,000
Office Expenses	6,000		
Selling Expenses	8,000		
Interest to Partners	6,000		
Net profit	1,28,000		
	4,87,000		4,87,000

- i) Interest of Rs. 6,000 @ 8% has been paid to X on capital.
- ii) Penalties and fines have been levied because of illegal sale and purchase of Glass.
- iii) Remuneration payable to Partners X Rs. 2,00,000 and Y Rs. 1,00,000 has not been debited to profit and Loss Account
- iv) Shri X and Y are equal partners in the firm. Compute the tax payable by the firm.

35. Discuss briefly the deductions out of gross total income available to individuals.

(2x15=30 Marks)



(Pages : 2)

E – 3335

Reg. No. :

Name :

Fourth Semester B.A./B.Sc. Degree Examination, July 2018
First Degree Programme Under CBCSS
LANGUAGE COURSE : READINGS IN LITERATURE
Common for B.A./B.Sc. EN 1411.1 (Language Course VIII) and Career
Related 2(a) (Language Course VI) EN 1411.3
(2015 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

I. Answer **all** questions, **each** in a **word** or **sentence**.

- 1) "All the world's a stage" is an excerpt from the play
- 2) What is the meaning of the title "La Belle Dame Sans Merci" ?
- 3) "We are on a darkling plain/Swept away with confused alarms of struggle and fight" are the lines taken from the poem
- 4) Who is the aged wife mentioned in Tennyson's "Ulysses" ?
- 5) Which is the great annual fair mentioned in Nehru's essay "Independence and After" ?
- 6) Who is the co-founder of the organization 'Umkhonto we sizwe' ?
- 7) Whose pen name is Saki ?
- 8) Who is Dr. Raman's dearest friend in Narayan's story ?
- 9) What was the intention of the banker behind visiting the room of the lawyer just before the completion of fifteen years of imprisonment ?
- 10) In MT's short story, who named the cat as Sherlock ? **(10×1=10 Marks)**

II. Answer **any eight**, **each** in a **short paragraph** not exceeding **50** words.

- 11) How does Wordsworth describe nature in the poem "Leech Gatherer" ?
- 12) What is Yeat's final prayer for his daughter ?
- 13) Discuss Owen's "Insensibility" as a War Poem.

P.T.O.



- 14) Give a description of the Constable in the poem "A Constable Calls".
- 15) How does Sarojini Naidu challenge fate who may take away her power of articulation ?
- 16) What did Kamala Das do to ignore her womanliness ?
- 17) Discuss the message of the poem "Mending Wall".
- 18) Humour in the poem "Stammer".
- 19) What are the advantages of tolerance over love according to Forster ?
- 20) What are the features of moral religion according to Einstein ?
- 21) How is the theme of love presented in the short story "Yellow is the colour of Longing" ?
- 22) Relevance of the title "Open Window". **(8×2=16 Marks)**

III. Answer **any six each** in a **paragraph not exceeding 100** words.

- 23) How does Shakespeare present Jacques's view of life ?
- 24) Discuss "Ulysses" as a dramatic monologue.
- 25) Discuss "Dover Beach" as a poem which represent the Victorian Age.
- 26) What is Priestley's opinion about American life ?
- 27) How does Einstein relate science and religion ?
- 28) Nehru's reputation as a hero.
- 29) How did Dr. Raman handle the crisis ?
- 30) Discuss the techniques used by H. H. Munro in the story "The Open Window".
- 31) Setting of the story "Sherlock". **(6×4=24 Marks)**

IV. Answer **any two each** in about **three hundred** words.

- 32) Discuss the philosophy of life presented by Tennyson in his poem "Ulysses".
 - 33) How does Priestley present a world of leisure and relaxation in his essay "On Doing nothing" ?
 - 34) Write an essay on the ideals for which Mandela is prepared to die.
 - 35) Narayan's stories are his observation of personal lives. Discuss with reference to his short story "The Doctor's Word". **(15×2=30 Marks)**
-



Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, July 2018
First Degree Programme under CBCSS
Core Course : CO 1442/TT 1442/ CX 1442/ HM 1442/CC 1443
BANKING THEORY AND PRACTICE
(Common for Commerce/Commerce and Tourism and Travel
Management/Commerce and Tax Procedure and Practice/Commerce and
Hotel Management and Catering/Commerce with Computer Application)
(2014 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** or **two** sentences **each**. Each question carries 1 mark.

1. What is Mobile Banking ?
 2. Explain EFT.
 3. Define Bank Rate.
 4. What is clearing house ?
 5. Explain the concept 'liquidity'.
 6. What is a smart card ?
 7. Expand 'ICICI'.
 8. What are scheduled banks ?
 9. What do you mean by credit rationing ?
 10. What is a home safe deposit ?
- (10×1=10 Marks)**

SECTION – B

Answer **any eight** questions in **not exceeding one** paragraph **each**. Each question carries 2 marks.

11. What are the features of negotiable instruments ?
12. State the objectives of a Central Bank.
13. Write a brief note on the unorganised banking structure in India ?
14. Explain how RBI acts as a banker's bank ?
15. What are the causes of NPA ?
16. Write a brief note on 'Farm loan'.

P.T.O.



17. Explain the term 'Banker'.
18. Name the various forms of loans and advances that a customer receives from banks.
19. Explain 'NEFT'.
20. What is a credit card ? Who are the parties to a credit card ?
21. Explain "Banker's obligation to honour customers cheque".
22. What are the advantages of core banking ? **(8×2=16 Marks)**

SECTION – C

Answer **any six** questions in **not** exceeding **120** words **each**. **Each** question carries **4** marks.

23. Explain the different kinds of deposits accepted by commercial banks.
24. What is a cheque ? Explain briefly the different types of cheques.
25. What do you understand by the concept " Capital Adequacy Norm" ?
26. Discuss briefly the agency services offered by commercial banks.
27. Write a brief note on Banking Sector Reforms in India.
28. Define crossing. Differentiate between General crossing and special crossing.
29. Explain briefly the procedure for closing an account.
30. What are Debit Cards ? Explain its operations.
31. Define holder-in-due-course. Distinguish between holder and holder-in-due-course. **(6×4=24 Marks)**

SECTION – D

Answer **any two** questions in **not** exceeding **four** pages **each**. **Each** question carries **15** marks.

32. What do you understand by credit creation ? Explain the process and limitations of credit creation.
 33. Discuss the general relationship between a banker and its customers.
 34. Explain the precautions to be taken by a banker while dealing with special types of customers.
 35. Discuss the different credit control measures adopted by RBI. **(2×15=30 Marks)**
-



Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, July 2018
Career Related First Degree Programme under CBCSS
Core Course V : TT 1441/CX 1441/HM 1441
BUSINESS COMMUNICATION AND OFFICE MANAGEMENT
(Common for Commerce and Tourism and Travel Management/Commerce
and Tax Procedure and Practice/Commerce and Hotel Management and
Catering)
(2014 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** or **two** sentences **each**. Each question carries **1** mark.

1. Define mass communication.
2. Explain encoding and decoding.
3. What is a circular ?
4. Define report.
5. Define office management.
6. Define office layout.
7. What is a resume ?
8. Define agenda.
9. What is meant by E-mail ?
10. Define indexing.

(10×1=10 Marks)



SECTION – B

Answer **any eight** questions in **not** exceeding **one** paragraph **each**. **Each** question carries **2** marks.

11. Distinguish between Inter-personal and Intra-personal communication.
12. What are the advantages of oral communication ?
13. What is transactional leadership ?
14. What is an interview ? For what purpose is it used ?
15. What is salutation ? Give four examples.
16. What is an order letter ?
17. What do you mean by ethics of communication ?
18. State briefly the essential requirements of a good resume.
19. What is group discussion ? State two purposes.
20. What is a video conference ?
21. Define 'Kinesics'.
22. What is alphabetical filing ?

(8×2=16 Marks)

SECTION – C

Answer **any six** questions in **not** exceeding **120** words **each**. **Each** question carries **4** marks.

23. Elaborate the various steps involved in mastering communication skills.
24. Briefly explain any four channels of written communication skills.
25. Draft a notice calling a meeting of the managing committee of a college association of which you are the secretary.
26. Elucidate the essential qualities of a business letter.
27. Briefly explain the essential parts of a report.
28. Explain briefly socio-psychological barriers to communication.



29. Discuss briefly the activities of a modern office.
30. What are the guiding principles of good office layout ?
31. Draft an order letter on behalf of Vimal Textiles, 8th Cloth Market Agra – (UP) to Messrs. Shanker and CO., Wholesale dealer in Textiles, Kanpur for the supply of 1000 Meters of shirtings specifying details – colours-quality, mode of delivery, payment etc. **(6×4=24 Marks)**

SECTION – D

Answer **any two** questions. **Each** question carries **15** marks.

32. Discuss in detail the need and significance for internal and external communication in business organizations.
 33. What is records management ? Discuss the essentials of good filing system. Also explain the classification and arrangement of files.
 34. Explain the merits and demerits of written communication. Explain also the essential parts of a typical business letter.
 35. Define communication. What are the elements in the process of communication ? Discuss the role electronic media in the progress of communication with examples. **(2×15=30 Marks)**
-



(Pages : 3)

E – 3422

Reg. No. :

Name :

Fourth Semester B.Com. Degree Examination, July 2018
First Degree Programme under CBCSS
Complementary Course : CO 1431/CX 1431/CC 1431
BUSINESS STATISTICS
**(Common for Commerce/Commerce & Tax Procedure and Practice/
Commerce with Computer Application)**
(2014 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** or **two** sentences **each**. **Each** carries **1** mark.

1. Define dispersion.
2. What is index number ?
3. What is probable error ?
4. Define Arithmetic Mean.
5. What is moving average ?
6. What is interpolation ?
7. Define coefficient of concurrent deviation.
8. What do you mean by line of best fit ?
9. What is dependant variable ?
10. List out different methods of classification. **(10×1=10 Marks)**

SECTION – B

Answer **any eight** questions. **Each** carries **2** marks.

11. What are the uses of index numbers ?
12. Distinguish between relative and absolute measures of dispersion.

P.T.O.



13. Calculate median from the following.
35 23 45 50 80 61 92 40 52 61
14. State the functions of tabulation.
15. State the difference between questionnaire and schedule.
16. Write a brief note on
 - a) sensex and
 - b) nifty.
17. Distinguish between correlation and regression.
18. What are the stages in statistical enquiry ?
19. Explain the properties of good measures of variation.
20. What is linear and non-linear correlation ?
21. Define primary and secondary data.
22. Explain descriptive statistics and inferential statistics. (8x2=16 Marks)

SECTION – C

Answer **any six** questions. **Each** carries **4** marks.

23. What are the steps in the construction of index numbers ?
24. Explain different types of bar diagrams.
25. A panel of two judges P and Q graded seven performances by independently awarding marks as follows.

Performance	:	1	2	3	4	5	6	7
P	:	46	42	44	40	43	41	45
Q	:	40	38	36	35	39	37	41

The eighth performance, for which judge Q could not attend, was awarded 37 marks by Judge P. If Judge Q has also been present, how many marks would be expected to have been awarded by him to the eighth performance ?

26. State different types of random sampling.
27. Find Quartile Deviation for the following values.

Size	:	5	8	10	12	19	20	32
Frequency	:	3	10	15	20	8	7	6



- 28. If $r = 0.6$ and $n = 64$. Find probable error and standard error.
- 29. What are methods of studying correlation ?
- 30. Explain the components of frequency distribution.
- 31. Fit a straight line trend to the following series by the method of least square.

Estimate the most likely production for the year 2019

Year	:	2010	2011	2012	2013	2014	2015	2016
Production ('000 ton)	:	10	13	12	14	12	16	14

(6x4=24 Marks)

SECTION – D

Answer **any two** questions. Each carries **15** marks.

- 32. Define statistics. Explain the functions and limitations of statistics.
- 33. Calculate S.D and coefficient of variation.

Income	:	Above 0	10	20	30	40	50	60	70	80
No. of Persons	:	100	97	89	7	57	27	12	5	0

- 34. Find Coefficient of correlation between age and playing habit of following students.

Age	:	14.5 – 15.5	15.5 – 16.5	16.5 – 17.5	17.5 – 18.5	18.5 – 19.5	19.5 – 20.5
No. of Students	:	250	200	150	120	100	80
Regular players	:	200	150	90	48	30	12

- 35. From the following data find Fisher’s Index number and show that the Time and Factor Reversal Test are satisfied by it.

Commodity	Base Year		Current Year	
	Price	Expenditure	Price	Expenditure
A	8	180	10	120
B	10	120	12	96
C	5	40	5	50
D	4	56	3	60
E	20	100	25	150

(2x15=30 Marks)