

(Please write your Exam Roll No.)

Exam Roll No.

END TERM EXAMINATION

FIFTH SEMESTER [B.COM] NOVEMBER - DECEMBER 2018

Paper Code: B.Com-301

Subject: Indian Economy

Time : 3 Hours

Maximum Marks :75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 What are the main functions of Central Statistical Organization? While describing various data sources of national account, discuss the system of measurement of national income in India.
- Q2 What are the main causes of underdevelopment of Indian economy? Suggest a new and robust model that can ensure high as well as inclusive growth in Indian economy.
- Q3 Discuss the impact of new economic policy on the various aspects of Indian economy. In view of trade war, global slowdown, and emergence of new global economic leaders, what new policies should be framed to achieve maximum benefits from current circumstances?
- Q4 Make a critical analysis of latest Population policy of India. On what ground the latest population policy is different from earlier policies implemented during planning period? Do we need new population policy in current circumstances?
- Q5 Make a detailed note about the performance of Micro, Small and Medium Enterprises in India. Highlight major challenges of this sector emerging from domestic and foreign fronts and provide solution for the sustained growth of this sector.
- Q6 Describe the structure and direction of India's foreign trade since independence. What kind of challenges the foreign trade sector is facing from China and other emerging economies?
- Q7 Write a detailed note on the performance of different sectors of Indian economy during planning period. In which sectors, the government should give more focus to increase employment and growth and reduce the inequality?
- Q8 Make a detailed and critical note on the current and future impact of implementing Goods and Services Tax in India? Describe the problems being faced by different stakeholders of the economy.

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FIFTH SEMESTER [B.COM] NOVEMBER-DECEMBER 2018

Paper Code: B.COM-303

Subject: Income Tax Law and Practices

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 (a) Who is an assessee under the provisions of Income Tax Act, 1961?
(b) Define the term income. Also distinguish between Gross Total Income and Total Income.
(c) "Income Tax is charged on income of previous year." What are its exceptions?
(d) Income Tax Act gives absolute exemption in respect of certain incomes. Discuss any three such incomes.
(e) How will you determine the residential status of a HVF?

Q2 'A' earns the following income during the financial year 2017-18:

	Rs.
Interest paid by an Indian company received in London	2,00,000
Pension from former employer in India, received in USA	8,000
Profits earned from business in Paris which is controlled in India, half of the profits being received in India	40,000
Income from Agriculture in Bhutan and remitted to India	10,000
Income from property in England and received there	8,000
Paid foreign untaxed income brought to India	20,000

Determine the total income of 'A' for the assessment year 2018-19 if he is (i) resident and ordinarily resident, (ii) not ordinarily resident, (iii) Non-resident in India.

- Q3 (a) Define Perquisites. Illustrate with examples the method of valuation of rent free accommodation.
(b) What are the provisions of Income Tax- Act regarding 'Gratuity'?
- Q4 What is capital gain? What are the kinds of capital gains and what is the procedure for computation of capital gains?
- Q5 X, who is an advocate in Indore, furnishes the following particulars for the year 2017-18:

Income from profession	2,32,000
Short term capital gains on sale of gold	18,000
Long term capital gains on sale of land	96,000
Interest on Govt. Securities	11,000
Payment of interest on loan taken from a bank for higher studies of his daughter	10,000
Rent paid for a house in Delhi	36,000
Deposit in PPF	60,000

Determine the total income of Mr. X for the assessment year 2018-19.

- Q6 Write short notes on the following:-
(a) Carry forward of business losses
(b) Carry forward of capital losses
(c) Set off of gambling losses
(d) Carry forward of loss of House Property
(e) Set off of unabsorbed depreciation
- Q7 (a) Explain the provisions of deduction of tax at source on (i) rental income, (ii) Salary, (iii) Interest other than interest on securities.
(b) Discuss the conditions under which refund of tax may be claimed. Who can claim it as per provisions of income tax Act?

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FIFTH SEMESTER [B.COM] NOVEMBER-DECEMBER 2018

Paper Code: B.COM-305

Subject: Entrepreneurship Development

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 Differentiate between an entrepreneur, a manager, an intrapreneur, and a corporate entrepreneur with respect to their roles and responsibilities by giving examples in each case
- Q2 'Entrepreneurs realize that every event and each situation is a business opportunity'. Comment.
- Q3 Discuss the contribution of Schumpeter's Innovation Theory. How is this theory still relevant in today's business context? Explain with examples.
- Q4 Discuss the various sources of venture capital for an entrepreneur. What are the various legal challenges faced by entrepreneurs while setting up new ventures?
- Q5 You are about to start a new venture of readymade garments. Write a detailed business plan explaining each step in detail with a flow chart.
- Q6 A company is in business of electronic goods and is ready to introduce a new model of washing machine for higher income households. What strategies should be adopted for positioning the product in the minds of the consumer?
- Q7 How important is the role of Government in promoting Entrepreneurship? Support your answer with example.
- Q8 Write short notes on:-
 (a) Marketing aspects of new venture.
 (b) Valuation challenge in Entrepreneurship
 (c) Cultural Diversity of Entrepreneurship.

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END TERM EXAMINATION

FIFTH SEMESTER [B.COM(HONS.)] NOVEMBER-DECEMBER 2018

Paper Code: B.COM-307

Subject: Management Information Systems.

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions.

- Q1 (a) Discuss the importance of information quality for an organization. (7)
(b) Explain how information management can give a competitive advantage to a firm? (8)
- Q2 (a) Explain the relationship between information management and information technology. (5)
(b) Describe the phases of information system development life cycle. (10)
- Q3 Differentiate between: (3x5=15)
(a) Strategic information and operational information
(b) Structured decisions and unstructured decisions
(c) Information and knowledge
(d) Abstract system and physical system
(e) Centralised and distributed processing
- Q4 (a) What is structured systems analysis? Discuss the tools used in structured analysis. (10)
(b) Why has prototyping become a popular way to develop business applications? Explain. (5)
- Q5 (a) What are functional information systems? How are they related with each other? (7)
(b) Describe the components and characteristics of decision support systems. (8)
- Q6 (a) What are the components and advantages of executive information system? (10)
(b) Discuss the major areas where an expert system can be used in a business organisation. (5)
- Q7 (a) How is data warehouse beneficial for end users? Differentiate between data warehouse and database? (7)
(b) How the data mining can be used in banking sector? (5)
(c) What factors are critical in selection of Hardware and Software for appropriate MIS? (3)
- Q8 Write note on **any three** of the following: (5x3=15)
(a) Transaction Processing Systems
(b) Cloud computing
(c) Integration of organization systems
(d) Critical success factors of MIS implementation

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Exam Roll No. 4122458816

END TERM EXAMINATION

FIFTH SEMESTER [B.COM.] NOVEMBER-DECEMBER 2018

Paper Code: B.COM-311

Subject: Investment Management

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All question carry equal marks.

- Q1 What are the negotiable and non-negotiable securities available to the investor in the Indian capital market? Explain.
- Q2 "Higher the return, higher will be the risk". In this context, discuss the various risks associated with investment planning.
- Q3 What is meant by stock exchange? What are the functions of stock exchange? How are they managed?
- Q4 Describe some of the major requirements for the listing of the securities on recognised stock exchange.
- Q5 Is the valuation of preference shares different from the valuation of bonds? Illustrate.
- Q6 The Board of management of Herbertson Tissues Ltd. will pay a dividend of per equity share after a year. Share is currently selling at Rs. 50 and it is estimated that after a year the price will be Rs. 53.
(a) What is the present value of the Equity share, if the required rate of return is 10%?
(b) Calculate the return on share, if it is bought and sold after a year.
- Q7 Critically evaluate the fundamental analysis.
- Q8 What is Efficient Market Hypothesis? What are its different forms and explain the techniques for testing the various form of Efficient Market Hypothesis.

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