

Name of course:	B.A.(P) Sem. I
Scheme/Mode of Examination:	CBCS
Name of the Paper:	Financial Accounting
UPC/Subject Code:	62411116_OC
Duration:	03 Hours
Maximum Marks:	75 Marks

***Attempt Any Four Questions. All questions carry equal marks.***

1. Write in detail the fundamental accounting concepts and conventions with examples.
2. What is meant by accounting standards? State the merits of issuing accounting standards. How many accounting standards have been issued so far?
3. On 1<sup>st</sup> April 2015, a firm purchased machinery for Rs. 6, 00,000. On 1<sup>st</sup> December in the same accounting year, additional machinery costing Rs. 3, 00,000 was purchased. On 1<sup>st</sup> October 2016, the machinery which was purchased on 1<sup>st</sup> April 2015, having become obsolete, was sold off for Rs. 3,50,000. On 1<sup>st</sup> September 2016, new machinery was purchased for Rs. 2,50,000 while the machinery purchased on 1<sup>st</sup> December 2015 was sold for Rs. 65,000 on the same day. The firm provides depreciation on its machinery @10% p.a. on diminishing balance method on 31<sup>st</sup> March every year. Prepare Machinery Account and Depreciation Account.
4. Bharat Swadesi Ltd. Purchased 4 machines costing Rs. 3,60,000 each from Gujrat Tools Ltd. on 1<sup>st</sup> January 2014 on the hire purchase system. The terms were: payment on delivery Rs. 90,000 for each machine, balance in 3 equal installments together with interest @10% p.a. to be paid at the end of each year. Bharat Swadesi Ltd. writes off 25% depreciation each year on the diminishing balance method. Bharat Swadesi Ltd paid the installments due on 31<sup>st</sup> December 2014 and 31<sup>st</sup> December 2015 but could not pay the final installment . Gujrat Tools Ltd. repossessed two machines adjusting their value against the amount due. The repossession was done on the basis of 30% p.a. depreciation on the diminishing balance method. The vendor spend Rs. 38,000 for the repairs and overhauling of the machines and sold them for Rs. 1,60,000.

Pass Journal Entries in the books of Bharat Swadesi Ltd., and prepare ledger accounts in the books of both parties

5. X Ltd of Delhi have two branches in Noida and Gaziabad. Goods are sent on cost plus 25% to branches. All sales revenue collected by the branches are sent to the Head Office on a weekly basis. Following are the transactions performed by the Noida branch for the year ending 31st March, 2020:

Transactions:	Amount (Rs).
Goods Received from Head Office	1,30,000
Goods received from Gaziabad Branch on the direction from Head Office	20,000
Goods Return by Branch to Head Office	10,000
Goods return from customer to Branch	1,000
Goods in Transit as on 31st March, 2020	15,000
Goods Sold (Cash)	60,000
Goods sold on credit	1,10,000
Collection from branch debtors	70,000
B/R received by branch from branch debtors	20,000
B/R Discounted by branch	15,000
Discount allowed to branch debtors	5,000
Rent paid by branch	10,000
Petty Expenses Paid by Branch	5,000
Cash received from Head Office for Rent	10,000
Cash received from Head Office for petty expenses	7,000

These were the opening and closing balances at Noida Branch

Item	As on 31st March, 2019	As on 31st March, 2020
Stock	20,000	25,000
Debtor	15,000	?
Petty Cash	3,000	?
Goods in Transit	nil	15,000
Bills Receivables	nil	5,000

Find out profit or loss earned by Noida Branch during the year by Debtor Method.

6. Following is the balance sheet of ABC associates on June 30, 2020.

Liabilities	Amount Rs.	Assts	Amount Rs.
A's Capital	25,000	Cash	2,000
C's Capital	27,000	Bank	7,000
General Reserve	6,000	Debtors	12,000
A's Loan	5,000	Stock	25,000
Creditors	16,000	Bills Receivable	3,000
Bills Payables	5,000	Plant and Machineries	30,000
Outstanding Rent	10,000	Furniture and fixture	12,000
Bank Loan	40,000	Vehicles	15,000
Outstanding Interest on loan	4,000	Goodwill	10,000
		Profit and loss account	10,000
		B's Capital	12,000
	1,38,000		1,38,000

Due to regular losses in business it was decided to dissolve this partnership. B was appointed for realization of business assets and to payoff business external liabilities. B reported the following details of work done by him.

- Realized from debtors Rs. 10,000
- Stock sold for 30,000
- Bad debts in Bills receivables Rs. 500.
- Plant and Machinery realized at 80%.
- Half of the furniture was taken by A for full settlement of his loan.
- Bank loan given full concession of outstanding Interest on its loan.
- Creditors were agreed to settle their due at 80%
- Bills payables were paid full for Rs. 4,000.
- Goodwill was worthless.
- Vehicle was taken by C.

B was to receive Rs. 3,000 for the realization process.

Prepare necessary accounts for the dissolution of the partnership firm.

**Set : B**

**Sr. No. of Question Paper :**

**Your Roll No.....**

**Unique Paper Code : 62411108**

**Name of the Paper : Fundamentals of Business Organization**

**Name of the Course : B.A. (Prog.) CBCS**

**Semester : I**

**Duration : 3 hours**

**Maximum Marks : 75 Marks**

**Instructions for Candidates**

- 1. Attempt any four questions.**
- 2. All questions carry equal marks**
- 3. Answers may be written either in English or in Hindi; but the same medium should be used throughout the paper.**

1. What is the need and importance of Government support for MSMEs? Explain the status of MSMEs in India.
2. Why have public sector companies, such as BSNL and MTNL, facing problems in the telecom sector not been benefitted by the liberalization and globalization policy of the government. Give argument.
3. “Government should create a policy to support sole proprietorship in various ways.” Justify the statement.
4. Explain Taylor’s scientific management and the effect of scientific management techniques on today’s human resource management.
5. Critically examine the impact of Demonetization and Covid-19 on functions of management.
6. “Managerial function of staffing involves manning the organization structure through the proper and effective selection, appraisal & development of personnel to fill the roles designed in the structure”. Explain the statement.

This question paper contains .....printed pages

Roll No. ....

Unique Paper Code : 62411114

Name of the Paper : Human Resource Management

Name of the Course : B.A. Program (CBCS)

Mode : Semester- I

Duration : 3 hours Maximum Marks : 75 marks

### **Instructions for candidates**

**Note:** Answer may be written either in English or in Hindi, but the same medium should be used throughout the paper.

Attempt *Any Four* questions

All questions carry equal marks

1. As a result of globalization and liberalization, what role the HR manager has to play with respect to workforce diversity and employee empowerment?
2. “Alternatives to recruitment such as overtime, subcontracting, temporary employees, employees leasing and outsourcing could be employed to cut down recruiting costs”. Discuss elaborately.
3. “Employers and employees are benefited from the effective training program”. Explain. What steps should be taken by an organization to design an appropriate training program for its employees?
4. What are the three modern methods of performance appraisal? Which method would you prefer as an employee? As a manager? Why?
5. “Performance-linked compensation involves rewarding employees on the basis of their performance or contribution towards the organization’s overall functioning, either in their individual capacity or as a part of the group” Discuss this statement in detail.
6. “Human Resource Information System must be integrated with the overall Management Information System of the organization”. Elaborate this statement.

**-END-**

This question paper contains .....printed pages

Roll No. ....

Unique Paper Code : 62411114\_OC

Name of the Paper : Human Resource Management

Name of the Course : B.A. Program (CBCS)

Mode : Semester- I

Duration : 3 hours Maximum Marks : 75 marks

### **Instructions for candidates**

**Note:** Answer may be written either in English or in Hindi, but the same medium should be used throughout the paper.

Attempt *Any Four* questions

All questions carry equal marks

1. What is Human Resource Management? Do you think that the role of Human Resource Manager has got changed tremendously in today's times? Justify.
2. Compare the different sources of recruitment of employees.
3. Compensation and maintenance of employees have to go hand in hand". Discuss.
4. "Training programmes are helpful to avoid personnel obsolescence". In the light of above statement, discuss the steps that should be taken by an enterprise to design an appropriate training program for its employees?
5. Elaborate the concept of Human Resource Information System (HRIS) focusing on applications of computerised HRIS.
6. What do you mean by performance appraisal? Briefly describe any 5 traditional appraisal methods.

-END-

*This question paper contains \_\_\_\_ printed pages.*

**Your Roll No.....**

**Sr. No. Of Question Paper :  
Unique Paper Code : 62411119 B  
Name of the Paper : Income Tax Law  
Name of the Course : B.A. (Programme) CBCS  
Semester : Semester  
Duration : 3 hours  
Maximum Marks : 75 Marks**

*(Write your Roll No. on the top immediately  
on receipt of this question paper.)*

*Note: Answers may be written either in English or in Hindi; but the same medium should be used throughout the paper. All answers must be based on the provisions given under Income-tax Act.*

***Attempt any four questions out of total six questions.  
Each question is of equal marks***

Q.1 What are the different categories of individuals according to their residential status? How are these status determined?

Q.2 (a) Discuss the provisions of income tax act regarding computation of tax for encashment of earned leave?

(b) Discuss the deductions allowed from annual value in computing taxable income from house property?

Q.3 Write short notes on the following

- i. Provisions of Section 44AE of Income Tax Act
- ii. Assessee under Income Tax act
- iii. Tax treatment of commuted pension

Q.4. Y (48 Years), a tax consultant, who maintains books of account on cash basis, furnishes the following particulars of his income for the previous year ended 31 March, 2020:

Receipt and Payment Account for the year ended 31 March, 2020

<b>Receipts</b>	<b>Rs.</b>	<b>Payments</b>	<b>Rs.</b>
Balance Brought Down	3,60,000	Purchase of furniture on 17 July, 2019	28,000
Fee from Clients 2019-20 2018-19	10,60,000 45,0000	Car Expenses	1,22,500
Payments from clients	20,000	Office Expenses	10,000
Loans from clients	50,000	Salary to Staff	4,41,000
Loan from Public Provident Fund	2,00,000	Office Rent	20,000
		Income-tax penalty	1,500

		Contribution to Public Provident Fund	20,000
		Subscription towards a notified deposit scheme of a public sector company engaged in providing finance for residential houses	6,000
		Balance carried down	10,86,000
<b>Total</b>	<b>17,35,000</b>	<b>Total</b>	<b>17,35,000</b>

Other information:

- Depreciations on furniture is admissible @10% p.a. The furniture is put to use on 17 July, 2019.
- 20 percent of car expenses are attributable towards use of car for personal purposes.
- Depreciations on car is Rs.1,35,000
- Fees due but outstanding is Rs.4,50,000
- Income from other sources is Rs.3,70,000
- He purchased a computer for Rs.50,000 on 10 March 2019. It is, however, put to use on 3 December 2019 (rate of depreciation: 40 percent)

Determine the total income and tax liability of Y for the assessment year 2020-21.

Q.5 X, owns a building consisting of three identical units, the construction of which was completed on 01.04.2019. The building was occupied from 01.04.2019 onwards. The particulars pertaining to the three units for the year ended 31.03.2020 are as given below:

Particulars	Unit I	Unit II	Unit III
Fair Rent	60,000	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	1,200	1,200	1,200
Ground rent due, not yet paid	2,400	2,400	2,400
Nature of occupations	Self Occupied for residence	Let out for residence	Used for own business

On 1.4.2018, X had borrowed a sum of Rs.7,50,000 bearing interest at 8% per annum for construction of this building. The total cost of construction of the building was Rs.12,00,000.

Compute the Income under the head 'Income from House Property' for assessment year 2020-21.

Q.6. X (age: 42 years) receives the following incomes from A Ltd during the year ending March 31, 2020:

Salary (@ Rs.40,000 per month for 12 Months) :4,80,000

Leave Travel concession for proceedings on leave (actual expenditure on rail fare:Rs.14,100):  
Rs.13,800



Tiffin allowance (actual expenditure:Rs.2,700) : Rs.4,000

Reimbursement of ordinary medical expenses for treatment of X and his family members in a private clinic : Rs.31,300

Besides, X enjoys the following perks:

Rent-free unfurnished house at Noida (population: 24 Lakh). House is owned by the employer. Employer incurs an expenditure of Rs.40,000 for maintenance of garden attached the house. Expenditure of Rs.40,000 includes salary of Rs.24,000 paid by the employer to the gardener.

The employer provides two watchmen (salary: Rs.700 per month per person)

Interest-free loan for purchasing home appliances (amount: Rs.1,20,000; date of taking loan: March 1, 2015. Amount outstanding between April 1, 2019 and November 30, 2019: Rs.76,000 and after November 30, 2019: Rs.50,000). The SBI lending rate for similar loan on April 1, 2019 is 18.5 per cent.

Find out net income of X for the assessment year 2020-21.

*This question paper contains \_\_\_\_\_ printed pages.*

**Your Roll No.....**

**Sr. No. Of Question Paper :**  
**Unique Paper Code :** 62411119 **B**  
**Name of the Paper :** Income Tax Law  
**Name of the Course :** B.A. (Programme) CBCS  
**Semester :** Semester  
**Duration :** 3 hours  
**Maximum Marks :** 75 Marks

*(Write your Roll No. on the top immediately  
on receipt of this question paper.)*

*Note: Answers may be written either in English or in Hindi; but the same medium should be used throughout the paper. All answers must be based on the provisions given under Income-tax Act.*

***Attempt any four questions out of total six questions.  
Each question is of equal marks***

1. Explain the meaning of Income including with reference to Real Income and Income from Illegal sources.
2. How you will determine the residential status of a “Hindu Undivided family” having five members out of which three members including the karta lives mainly in India and remaining two live out of India.
3. Mr. George is a salaried employee in Bombay. He gets the following emoluments from his employer during the previous year ending March 31, 2020:

	Rs.
Basic salary	4,80,000
Bonus	1,30,000
Commission (fixed)	1,48,000
House rent allowance	1,20,000
Employer’s contribution towards recognized provident fund	62,000

During the previous year 2019-20, the employer has provided a laptop computer for using it for official and private purpose. Ownership is not transferred. Further the employer provides club facility for official use.

He owns a house property which is used by him for his own residence. Municipal valuation of the house property is Rs. 1,30,000; whereas the standard rent under the Rent Control Act is Rs. 1,20,000. He makes the following expenditure in respect of house property: municipal taxes: Rs. 13,000; repairs: Rs. 11,000; interest on capital borrowed to pay municipal tax: Rs. 3,150; and insurance: Rs. 1,600.

Determine the total income of Mr. George for the assessment year 2020-21

Contd.2

4. Discuss the provisions regarding Valuation of Perquisites in respect to Rent free accommodation and Interest on loans

5. Mrs.X (age: 24 years), a resident individual, furnishes the following information for the assessment year 2020-21:

Profit and Loss Account for the year ending 31<sup>st</sup> March, 2020

	Rs.		Rs.
Office expenses	11,000	Gross profit	8,78,000
Telephone bills	8,000	Sundry receipts	8,000
Salary to staff	42,000		
Depreciation	28,000		
Travelling expenses	43,000		
Loss of cash by an employee through embezzlement	5,000		
Amount transferred to special reserve account	7,500		
Expenditure on occasion of Diwali	7,100		
Interest and legal expenses	44,000		
Sundry expenses	8,500		
Net Profit	6,81,900		
	8,86,000		8,86,000

Other information:

1. Salary to staff includes payment of Rs. 12,000 out of India on which tax has not been deducted at source nor paid to the Government.
2. Depreciated value of plant and machinery on April 1, 2019 is Rs. 1,10,000 (rate of depreciation: 15 percent).
  - A plant whose written down value on April 1, 2019 is Rs. 17,440 is sold during the previous year for Rs. 11,000.
  - A machinery (cost price Rs. 20,000) whose written down on April 1, 2019 is Rs. 2,350 is sold during the previous year for Rs. 15,000.
  - During the year, X purchases a new equipment for office for Rs. 2,00,000 (out of which Rs. 1,22,670 is paid by account payee cheque and balance is paid in cash) which is eligible for depreciation at the rate of 15 percent. The plant is installed and put to use on May 15, 2019.
3. Travelling expenses include Rs. 10,000 being hotel expenditure of an employee in respect of an official visit to Bombay for 5 days.
4. Expenditure on the occasion of Diwali include gift of Rs. 2,000 to Mr. X.
5. Salary expenses include expenditure of Rs. 1,000 on maintenance of guest house in Delhi for the purpose of carrying on the business and Rs. 4,000 being employer's contribution towards ESI out of which Rs. 600 is paid after the due date of submission of return of income.

Determine the taxable income and tax liability of Mrs.X for the assessment year 2020-21

6. For the assessment year 2020-21, Mr.Arun (age: 64 years) submits the following information:

Income from business – Rs. 9,82,000

Property income:

	House I (Rs.)	House II (Rs.)
Fair rent (FR)	3,50,000	3,20,000
Municipal valuation (MV)	3,60,000	3,50,000
Standard rent (SR)	3,00,000	5,00,000
Annual rent	6,00,000	4,20,000
Unrealized rent for the previous year 2019-20	10,000	80,000
Unrealized rent for the previous year 2018-19	-	3,00,000
Vacant period (number of months)	2 months	4 months
Loss on account of vacancy	1,00,000	1,40,000
Municipal taxes paid	40,000	50,000
Repairs	5,000	7,000
Insurance	20,000	30,000
Land revenue	25,000	40,000
Ground rent	66,000	82,000
Interest on capital borrowed by mortgaging House I (funds are used for construction of House II in the Financial year 2017-18)	1,40,000	-
Nature of occupation	Let out for residence	Let out

Determine the taxable income of Mr. Arun for the assessment year 2020-21

Course: B.A. Prog  
Semester: I, CBCS  
Paper Name: Mercantile Law  
Paper Code: 62411104\_OC

Maximum Marks: 75

Attempt any four questions. All questions carry equal marks.

Q1. 'H' sells his horse to 'R'. 'H' knows that the horse is unsound. 'H' says nothing to 'R' about the unsoundness of the horse. Is this contract valid? Discuss stating the relevant provisions under the Indian Contract Act, 1872 whether silence of 'H' amounts to fraud.

Q2. M sold his house for 5 lakhs due to pressing financial needs. Can he get back his house on the plea that the consideration was inadequate? Is it necessary that consideration must have the value equivalent to the value of the promise made? Discuss stating the relevant provisions under the Indian Contract Act, 1872. Also state the essentials for valid consideration.

Q3. In case the bailee does not receive payment under the contract of bailment, which right is available to him? Discuss this right in detail. Also explain the kinds of bailment and the difference between them.

Q4. A enters into a contract with B for buying B's car as agent of C without C's authority. B rescinds the contract before C comes to know of it. C subsequently ratifies the contract and sues B to enforce it. Will he succeed? Discuss stating the relevant provisions under the Indian Contract Act, 1872. Also mention the essentials for a valid ratification.

Q5. A entered into a contract for the sale of certain goods, provided the ship which is bringing them reaches the port safely. State with reasons whether the contract of sale is a 'sale' or an 'agreement to sell'. Also discuss the difference between the two.

Q6. 'A' purchased hot water bottle from a chemist as suggested by a doctor for his wife's treatment. The water bottle burst when boiling water was poured into it and injured his wife. State whether 'A' can hold the chemist liable for damages. If so, why? Also discuss the implied conditions in a Contract of Sale under the Sale of Goods Act, 1932.

Name of the Paper : ASPSM- Advertising  
Name of the Course : BA (P)  
Semester : III  
Unique Paper Code : 62414310  
Duration : 3 hours  
Maximum Marks : 75 Marks

**Instructions for the candidates:**

*Attempt any four questions. All questions carry equal marks*

Q1 (a) “The basic objective of advertising is to increase sales and profits”. Elucidate the statement mentioning the objectives of advertising? Also mention the advantages of DAGMAR model?

Q2 Explain the concept of advertising media. Suppose you are the Advertising Manager--in-charge of a company manufacturing smart TV. Which media would you choose for advertising it and why?

Q3 What is media scheduling? Explain the basic elements and various methods of media scheduling? Also mention the terms reach and frequency with relation to a media plan?

Q4 Discuss the role of creativity in advertising? Also mention what is an advertising copy? State certain attributes of a good advertising copy?

Q5 Discuss pre-testing and post-testing techniques of measuring advertising effectiveness.

Q6 Advertising has been charged with encouraging materialism, manipulating, offensive, poor in taste or creating stereotypes in society. Do you agree. Comment on how advertising is being regulated in India?

## SET A

Unique Paper Code:	62414337
Name of the Course:	B.A. (Prog.)
Name of the paper:	Human Resource Management: Participative Management
Semester:	III
Duration: 3 Hours	Maximum Marks: 75

### **Instructions for Candidates**

Answers may be written in Hindi or English, but same medium should be followed throughout the paper.

Attempt any FOUR questions. All questions carry equal marks.

1. “Workers participation in management may vary from country to country, industry to industry depending upon the quality of manpower, level of technology, level of competition and other factors that governs it”. Elaborate the importance of such factors and highlight its main role and aim with suitable examples.
2. There are various factors that have been responsible for failure of workers participative management in India. Do you support this statement? Can you suggest different ways and pre-conditions that will increase higher workers participation?
3. Trade unions have been encountered with various obstacles during its growing period. Give your viewpoint related to this statement? What do you think would be the ways to overcome such obstacles?
4. “Collective bargaining has contributed to maintaining cordial industrial relations and safeguarding rights of workers and handling critical issues”. What is your opinion on this statement and how do you support collective bargaining as a well-functioning mechanism?
5. A phase without which negotiation cannot take place and decides the success or failure in resolving the conflicts. Describe in detail your opinion about this initial phase and how do you support it, give proper reasoning and its importance.
6. An effective and prompt grievance handling procedure is preventive rather than curative and is considered to be the key to industrial peace. Elaborate this statement.

Unique Paper Code : 62414331 OC

Name of the Paper : Company Laws

Name of the Course : B.A. (P) CBCS

Semester : III

Duration: 3 hours

Maximum Marks: 75

**Instructions for Candidates**

*(Write your Roll No. on the top immediately on receipt of this question paper.)*

**Note:** Answers may be written *either* in English or in Hindi; but the same medium should be used throughout the paper.

Attempt any *four* questions.

All questions carry equal marks.

Q1. "A company is in law a different person altogether from the members." Comment citing relevant case laws. Under what circumstances the court may disregard separate legal entity of the company?

Q2. "As Memorandum of Association is drafted, the doctrine of ultra vires is an illusory protection to the shareholders and a pitfall for third parties." Discuss the doctrine of ultra vires in light of the above observation.

Q3. "Directors owe a duty of loyalty and care in performing their duties." Explain. Also discuss the provisions of Companies Act, 2013 regarding removal of directors.

Q4. "A valid notice and quorum are sufficient for validity of a meeting." Comment.

Q5. "There are many provisions in the Companies Act, 2013 regarding dividends." Comment.

Q6. Explain in detail various modes of winding up of companies under Companies Act, 2013.



Roll. No. ....

**S. No. of Question Paper :**

**Unique Paper Code : 62414333**

**Name of the Paper : Feasibility Study and Business Plan**

**Name of the Course : B.A. (Programme) E.S.B.**

**Semester : III**

**Duration : 3 Hours**

**Maximum Marks : 75**

*NOTE:- Answers may be written either in English or Hindi; but the same medium should be used throughout the paper*

*Attempt any 4 questions*

*All questions carry equal marks.*

1. What is the purpose of the business plan if the audience is (a) the entrepreneur (b) investor? Should there be a uniform business plan to serve both of them or should a different plan be adapted for each of them? Give reasons in support of your answer.
2. You have to choose between taking a franchisee and starting a BPO firm. What questions would you ask yourself before making the decision? What will be your final answer and why?
3. Citing suitable examples, discuss the role of creativity and innovation in the economic development of a nation.
4. You want to take a loan for your new start-up for the manufacturing of home disinfectants, for which you need to prepare a project report to be submitted to the bank manager. Prepare a sample project report with all the required contents so as to enable you to get the manager's approval.
5. You and your friend decide to start a new business. After discussion with friends and family, you get 3 business ideas. On what grounds would you evaluate them and decide on one?

6. What do you understand by Situation Analysis? Is it same as SWOT Analysis? Prepare a detailed SWOT analysis for a start-up for the manufacture of designer masks.

## Set B

<b>Sr. No. Of Question Paper</b>	:	
<b>Unique Paper Code</b>	:	<b>662414338 OC</b>
<b>Name of the Paper</b>	:	<b>Goods and Service Tax</b>
<b>Name of the Course</b>	:	<b>B.A. Prog. Semester-III</b>
<b>Semester</b>	:	<b>Semester III</b>
<b>Duration</b>	:	<b>3 hours</b>
<b>Maximum Marks</b>	:	<b>75 Marks</b>

*Note: Answers may be written either in English or in Hindi; but the same medium should be used throughout the paper.*

*Attempt any four questions out of six questions. All questions carry equal marks*

- Q. 1** (a) In what way indirect taxes are different from direct taxes?  
(b) “The introduction of GST was made possible only through the Constitutional amendment”. Discuss.  
(c) The GST has subsumed all the indirect taxes. Critically analyse the statement.

- Q. 2** (a) “The element of naturally bundled is a necessary condition for Mixed supplies.” Critically analyze this statement. What is the importance of distinction between composite and mixed supplies from taxability point of view?  
(b) Give a list of 10 goods which are exempt from GST.  
(c) Discuss the scope of supply in the light of section 7 of CGST Act, 2017.

- Q. 3** (a) Discuss the provisions relating to the Place of Supply of goods under IGST Act, where the supplier and recipient are located in India?  
(b) Mr. Prakash, a manufacturer in Pune furnishes the following particulars:

Invoice price (exclusive of taxes and payments mentioned below)	2,40,000
Duty and Cess levied by Municipal Authority (other than GST)	12,000
Insurance charges for dispatch of final product	5,000
Packing charges	3,500
Misc. incidental expenses incurred by supplier before delivery	2,500
Subsidy from private trust (but not passed on to the buyer)	22,000
Subsidy from NGO (Passed on to the buyer)	16,000
Subsidy received from Government (passed on to the buyer)	22,500

Calculate the Value of Supply from the above information.

- Q. 4** What is Input Tax Credit? Explain are the conditions necessary for obtaining Input Tax Credit? Give examples of any five items which fall under the negative list u/s 17(5) of the CGST Act 2017 on which ITC is not available.

**Q. 5**

Mr. Suraj, a registered supplier of goods. pays GST under regular scheme and provides the following information for the month of November, 2020:

	<b>Particulars</b>	<b>Amount (Rs.)</b>
<b>Detail of Outward supplies</b>		
(i)	Intra-state purchase of taxable goods	1,20,000
(ii)	Inter -state purchase of taxable goods	1,65,000
<b>Detail of Inward supplies</b>		
(i)	Intra-state taxable supply of goods	3,20,000
(ii)	Inter-state taxable supply of goods	1,50,000

He has the following input tax credit at the beginning of November, 2020:

<b>Particulars</b>	<b>Amount (Rs.)</b>
IGST	32,000
CGST	21,000
SGST	12,000

The rate of CGST, SGST and IGST to be 9%, 9% and 18% respectively. Both inward and outward supplies are exclusive of taxes wherever applicable. All the conditions necessary for availing the ITC have been fulfilled.

Compute the net GST payable by Mr. Suraj for the tax period November, 2020.

**Q. 6**

Write Short Notes on the following:

- (a) Taxable Event in GST
- (b) Composition Scheme under section 10 of CGST Act
- (c) GSTN
- (d) Value Added Tax
- (e) Integrated GST

**Unique Paper Code 62414335\_OC**

**Name of the paper: Tax Procedure and Practices: Income Tax Law II**

**Name of the course: B.A.(P)**

**Paper:3**

**Semester: III**

**Duration: 3 Hours**

**Maximum Marks: 75 Marks**

**Instructions for candidates:**

***Attempt any four Questions. Each question carries equal marks.***

1. What do you understand by the term capital gains? Explain the various types of capital gains giving suitable examples.
2. 'An assessee is not only liable in respect of his own incomes for tax purpose, but his liability may extend to some other incomes also'. Comment on this statement in the light of clubbing of income.
3. Explain the provisions regarding deduction of Medical Insurance Premia under section 80 D of the Income Tax Act, 1961.
4. X and Y are two partners, sharing profits & losses in the ratio of 1:2. The firm is in the business of manufacturing paints, the profit and loss account of the firm for the previous year ending 31-3-2020 is as follows:

Salary to staff	2, 18,800	Gross Profit	12, 00,000
Depreciation	1, 80,000	Long Term capital gains	1, 40,000
Remuneration of Partners		Other Business Receipts	1, 60,000
X	3, 00,000		
Y	2, 60,000		
Interest on Capital			
X	36,000		
Y	25,200		
Other Expenses	3, 70,000		
Net profit	<u>1, 10,000</u>		
	<u>15,00,000</u>		<u>15,00,000</u>

**Additional Information:**

- i) The firm completed all the legal formalities to get the status of 'firm'.
- ii) The firm donated RS. 80,000/- to notifies charitable institution which is included in other expenses.
- iii) Salary and interest @ 12% p.a. are paid to the partners as per the partnership deed.
- iv) Depreciation Allowance u/s 32 is Rs. 80,000/-  
Compute the taxable income of the firm and partners for the assessment year 2020-21.

5. Explain the provisions regarding set-off and carry forward of business losses and capital losses.
6. Define income from other sources. Explain various incomes that are taxable under this head. Explain the provisions related to taxability of gift in detail.

Unique Paper Code : 62414334\_OC  
Name of the Paper : Financial Management  
Name of the Course : B.A Prog. -CBCS  
Semester : III  
Duration : 3 hours  
Maximum Marks : 75 Marks

**Instructions for Candidates**

Attempt *any four* questions. All questions carry equal marks.

Q1. “The term financial management is concerned with flow of funds in any firm. It is concerned with financial decision making and thereby deals with raising of funds and their optimum utilization”. Do you agree? Discuss.

Q2. “Cash flows are superior to accounting profits”. Do you agree? Give reasons for your answer. Also calculate initial cash outflow, subsequent annual cash flows and terminal cash flow from the following information:

Cost of acquisition of machine	Rs.6,00,000
Life of the machine	5 years
Scrap value at the end of estimated life	Rs.3,00,000
Tax rate	30%
Installation charges	Rs. 1,00,000
Annual sales	30,000 units
Selling price per unit	Rs.50
Variable cost per unit	Rs.20

Depreciation will be charged on written down value method at a rate of 20%.Short term capital gain will also be taxed at 30%.

Q3 Traditional approach suggests that like the NI approach, cost of capital and value of the firm are not independent of capital structure. However, it suggests that value of the firm will not increase for all degrees of leverage. Explain the behaviour of cost of debt, cost of equity and overall cost of capital under the traditional approach to capital structure.

Also calculate the cost of debentures in different situation given below, if a company issued 12% 1,500 debentures @100 each. The debentures are redeemed after 12 years. Tax rate is 35%. Situations: issued at (i)Par (ii) 10% discount (iii) 10% Premium

Q4 From the following information available for four companies, calculate:  
 (i) EBIT, (II) EPS (iii) Operating Leverage (iv) Financial Leverage.

Particulars	H	J	K	L
Selling Price Rs.	30	40	50	60
Variable Cost Rs.	20	30	40	50
Quantity(Numbers)	40,000	50,000	60,000	80,000
Fixed Cost Rs.	60,000	80,000	1,00,000	1,20,000
Interest Rs.	30,000	50,000	70,000	80,000
Tax Rate (%)	80	80	80	80
No. of Equity Shares	10,000	18,000	20,000	24,000

Also Discuss “Is it true that the firm with high degree of operating leverage should have high degree of financial leverage?.

Q 5. Ranveer Ltd. had 50,000 equity shares of Rs. 10/- each outstanding on January 1<sup>st</sup>. The shares are currently been quoted at par in the market. The company now intends to pay a dividend of Rs. 2 per share for the current calendar year. It belongs to the risk class whose appropriate capitalization rate is 15%. Using the MM approach (No taxes), ascertain the price of the company’s share it is likely to prevail at the end of the year (1) When dividend is declared (2) When dividend is not declared. Also find out the number of shares the company must issue to meet its investment needs of Rs 2 lakhs assuming a net income of 1.1 lakhs and the company valuation in both cases.

Q6. “The efficiency of the cash management depends on how efficiently the firm manages its inventory and Receivables”. Comment.

The following information is available in respect of Vinayak Ltd.

Sales	800 lakhs	
Cost of goods sold	90%	
Other Balances		
	<b>1<sup>st</sup> jan 2019</b>	<b>31<sup>st</sup> Dec 2019</b>
Inventory	96 Lakhs	102 Lakhs
Debtors	86 Lakhs	90 Lakhs
Creditors	56 Lakhs	60 Lakhs

Calculate the Net operating cycle of the firm.



**Sr. No. of Question Paper** : **Roll No.....**  
**Unique Paper Code** : **62417518** **A**  
**Name of the Paper** : **Tax Procedure and Practices: Income Tax – Procedure and Practice**  
**Name of the Course** : **B.A. (P) CBCS**  
**Semester** : **Semester V**  
**Duration** : **3 hours**  
**Maximum Marks** : **75 Marks**

***Instructions for Candidates***

- 1. Attempt any 4 questions out of 6 questions.***
- 2. All questions carry equal marks.***
- 3. Answers must be based upon the provisions of the Income Tax Act, 1961.***
- 4. Answers may be written either in English or in Hindi; but the same medium should be used throughout the paper.***

1. Explain the procedure for completing the assessment under section 143(3) with time limits?
2. Explain the provisions of deduction of tax at source (TDS) for any five (5) items.
3. Explain the provisions of payment of advance tax.
4. What are the powers of the Commissioner relating to revision of assessment?
5. Write a brief note on provisions of search and seizures.
6. Explain in brief the provisions relating to ‘Settlement Commission’.

## SET A

Unique Paper Code: 62417513  
Name of the Course: B.A. (Prog.)  
Name of the paper: Work Environment for Human Resource Management  
Semester: V  
Duration: 3 Hours Maximum Marks: 75

### **Instructions for Candidates**

Answers may be written in Hindi or English, but same medium should be followed throughout the paper.

Attempt any FOUR questions. All questions carry equal marks.

1. Human resource development is the subset of human resource management. Comment on this statement.
2. Assume in Steel Authority of India Ltd. there is huge conflict between management and workers on work environment issues like safety issues and management behavior. Suggest appropriate conflict and coping strategies that can be applied in this case.
3. Discuss the relevance of flexible work arrangements and its impact on productivity in the light of present scenario.
4. What are characteristics of learning organizations? How an organization can become learning organization?
5. In a manufacturing concern it was found that there is decline in the production levels and quality. HR manager wants to implement quality circles in the organization to deal with this issue. In this scenario suggest the relevance and concept of quality circles.
6. Business of the business is to do business and there is no place of ethics in the management of an organization. In this light discuss the need for ethical policies and code of conduct at workplace.

Unique Paper Code: 62417514

Name of the Paper: Banking Operations and Regulations

Name of the Course: B.A.Programme (CBCS)

Semester: V

Duration: 3 hours

Maximum Marks: 75 Marks

Instructions for the Candidates:

1. Attempt any four questions.
2. All questions carry equal marks.
3. Answers may be written either in English or Hindi, but the same medium should be used throughout the paper.

Q. 1 How IMPS (Immediate Payment Service), NEFT (National Electronic Funds Transfer) and RTGS (Real Time Gross Settlement) are different from each other? Have these facilitated the Indian banking system?

Q.2. The Core Banking System has revolutionized the banking operations in India. How does this system operate and how it has contributed in the growth of banking in India.

Q.3. Do you think the Reserve Bank of India (RBI) has been successful in its controlling function over banking and non-banking companies? Give reasons while explaining this function of RBI.

Q.4. What are the circumstances under which a banker is bound or justified in dishonouring a cheque? What is the liability of drawer and drawee of a dishonoured cheque?

Q.5. Elaborate the role and objectives of NICL in online banking.

Q.6. What are paying and collecting bankers? Explain their duties and obligations.

**SET : A**

**Sr. No. of Question Paper :**

**Your Roll No.....**

**Paper Code : 62417515**  
**Name of the Paper : COST ACCOUNTING**  
**Name of the Course : BA (P)**  
**Semester : V, CBCS**  
**Duration : 3 Hours**  
**Maximum Marks : 75**

**Instructions for Candidates**

1. It is an open book examination.
2. Attempt any **four** Questions. **All** question carry equal marks.
3. Answers may be written either in English or Hindi, but the same medium should be used throughout the paper.
4. **Use of simple calculator is allowed.**

1. “Cost accounting is an extension of financial accounting”. In the light of this statement, explain the importance of cost accounting. Also differentiate between the two.
2. “Time keeping and time booking are the two important functions in the labour cost management”. In the light of this statement, explain the objectives and different methods of time keeping and time booking.
3. Luxor Inc. is manufacturing marker pens. The following information relates to marker pens for the half year ended 31.12.2019 when 16,000 Packets were produced.

Raw materials purchased	5,50,000
Factory rent	28,000
Carriage inward	28,000
Factory supervision	30,000
Direct wages	2,00,000
<b>Stock as on 31.12.2019</b>	
Raw materials	60,000
Work in progress	20,000
Finished goods (2,000 packets)	90,000
<b>Stock as on 1.7.2019</b>	
Raw materials	50,000
Work in progress	12,000

Finished goods (1000 packets)	40,500
Administration overheads	Rs.10 per packet
Sales	11,75,000
Selling cost	Rs.5 per packet

You are required to prepare a cost sheet to compute the total cost and profit.

4. The following is a summary of all the receipts and issues of materials from the stores during the month of December, 2019 :

1st Dec.	Opening Balance 500 units at Rs 40 per unit
3rd Dec.	Issued 100 units
4th Dec.	Issued 150 units
13th Dec.	Received from supplier 350 units at Rs 44 per unit
16th Dec.	Issued 250 units
20th Dec.	Received from supplier 150 units at Rs.50 per unit
26th Dec.	Shortages 10 units
28th Dec.	Received from supplier 100 units at Rs 23 per unit

You are required to prepare a stores ledger to record the above transactions using the 'First in First out' method.

5. Sudarshan chemicals is in the process of manufacturing a pesticide that requires processing at two stages – P and Q. Company is using the latest technology but still some wastages are taking place which can be sold in the market at Rs.5 per litre and Rs.8 per litre for the stage P and stage Q respectively. Initially 10,000 litres of raw material were introduced in stage P at a cost of Rs.10 per litre. The other expenses were as follows:

Particulars	Stage P	Stage Q
Material cost	16,000	25,000
Labour Cost	15,000	22,850
Indirect expenses	15,000	12,000
Actual output	9,500	9,000
Wastages (% of Input)	4%	5%

Prepare the two process accounts, abnormal loss account and normal loss account.

6. Khadim Shoe co., already selling the sports shoes is trying to find out the profitability of opening another store, which is expected to have the following expenses and revenues:

Details	Per pair (Rs.)
S.P.	120
Variable manufacturing cost	78
Salesmen Commission	6
Total VC	84
Annual fixed costs :	
Rent	240,000
Salaries	800,000
Advertising	320,000

Other fixed cost	80,000
Total F.C.	14,40,000

- a) Based on the above estimates, find out the profit of the company if 45,000 pair of shoes are sold. Also compute the annual BEP in units and in value.
- b) The marketing manager has proposed to discontinue the sales commission. He suggested to hire a salesman on a fixed salary of Rs.3,60,000 p.a. Further, to push the sales, a reduction of 5% in S.P. is also proposed. Find out the profit and impact on BEP in units.

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**A**

(This Question Paper contains 2 printed pages)

Your Roll No. ....

आपका अनुक्रमांक.....

S. No of Question Paper .....

प्रश्न पत्र का क्रमांक.....

Unique Paper Code : 62325502

यूनिक पेपर कोड : 62325502

Name of the Course : B.A. (Prog)

पाठ्यक्रम का नाम : बी.ए.(प्रोग्राम)

Title of Paper : Human Rights Gender and Environment

Semester/Annual : V

सेमेस्टर / वार्षिक : V

Time: 3 Hours

समय: 3 घंटे

Maximum Marks: 75

पूर्णांक: 75

**Note:** Answers may be written either in English or Hindi but the same medium should be followed throughout the paper.

इस प्रश्नपत्र का उत्तर अंग्रेजी या हिंदी किसी एक भाषा में दीजिए लेकिन सभी उत्तरों का माध्यम एक ही होना चाहिए।

Attempt **Any Four** questions.  
All questions carry equal marks.  
किन्हीं चार प्रश्नों के उत्तर दीजिए।

सभी प्रश्नों के अंक समान हैं।

1. What do you understand by social inequality? Discuss the inequalities based on gender and ethnicity in India.

सामाजिक असमानता से आप क्या समझते हैं? भारत में जेंडर एवं सजातीयता पर आधारित असमानताओं की विवेचना कीजिए।

2. What do you understand by Globalization? Discuss the impact of globalization on Adivasis and Peasants in India.  
वैश्वीकरण से आप क्या समझते हैं? भारत में आदिवासियों एवं किसानों पर वैश्वीकरण के प्रभाव की विवेचना कीजिए।
3. Explain the meaning and significance of human rights with special reference to the Universal Declaration of Human Rights.  
मानव अधिकारों की विश्वव्यापी घोषणा के विशेष संदर्भ में मानव अधिकारों के अर्थ एवं महत्व को स्पष्ट कीजिए।
4. Define the concept of Patriarchy . Do you agree that patriarchy is the cause of gender inequalities ?  
पितृसत्ता की अवधारणा स्पष्ट कीजिए। क्या आप सहमत हैं कि पितृसत्ता जेंडर विषमताओं के लिए जिम्मेदार है?
5. Examine the major issues of women's political participation in India .  
भारत में महिलाओं की राजनीतिक सहभागिता के मुख्य मुद्दों का परीक्षण कीजिए।
6. Write an essay on the environment movements in India .  
भारत में पर्यावरण आंदोलन पर एक निबंध लिखिए।



**Set : B**

**Sr. No. of Question Paper :**

**Your Roll No.....**

**Unique Paper Code : 62417511**

**Name of the Paper : Management of Small Business Enterprises**

**Name of the Course : B.A. (Prog.) CBCS**

**Semester : V**

**Duration : 3 hours**

**Maximum Marks : 75 Marks**

**Instructions for Candidates**

- 1. Attempt any four questions.**
- 2. All questions carry equal marks**
- 3. Answers may be written either in English or in Hindi; but the same medium should be used throughout the paper.**

1. “The leadership and management style of entrepreneurs cannot be compared with the traditional management style”. In the light of this statement explain entrepreneurial style of management.
2. Discuss with suitable examples the various short term and long term sources of capital.
3. “To choose between equity and debt has been a dilemma for entrepreneurs”. Explain various factors determining an efficient mix of the two by a small business entrepreneur.
4. “Guerrilla marketing can help small business to secure its market”. Discuss the statement and explain how a guerrilla marketing strategy shall be plotted by a businessman.
5. Explain the role of leadership in the new economy. Suggest effective leadership styles in the modern times.
6. What is organizational culture? How can an entrepreneur develop an effective organizational culture and structure?

**Set : A**

**Sr. No. of Question Paper :**

**Your Roll No.....**

**Unique Paper Code : 62417511**

**Name of the Paper : Management of Small Business Enterprises**

**Name of the Course : B.A. (Prog.) CBCS**

**Semester : V**

**Duration : 3 hours**

**Maximum Marks : 75 Marks**

**Instructions for Candidates**

- 1. Attempt any four questions.**
- 2. All questions carry equal marks**
- 3. Answers may be written either in English or in Hindi; but the same medium should be used throughout the paper.**

1. “Each stage in the enterprise brings its own opportunities and challenges”. Discuss the managerial strategies adopted at different stages of enterprise age.
2. How startups can build competitive advantage for its business. Give with appropriate examples.
3. Discuss the various sources of finance available to the entrepreneurs. Mention their pros and cons.
4. “Guerrilla marketing has potential to be effective for small businesses”. Discuss this statement explaining features, importance, and types of Guerrilla marketing strategy.
5. “The rising trend of E-commerce has brought in both opportunities and challenges for business”. Critically appraise the above statement in context of small business enterprise.
6. Discuss the importance of a motivated workforce and challenges faced by an entrepreneur while motivating his employees.

**Unique Paper Code : 62417501**  
**Name of the Paper : Organisational Behaviour**  
**Name of the Course : B.A. (Prog.) Sem V**  
**Semester : V**

**Duration: 2 Hours.**

**Maximum Marks: 75**

**Instructions for Candidates**

**1. Attempt any four Questions.**

**2. All questions carry equal marks.**

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Q1. Suppose you are appointed as the manager of the computer factory to manage and maintain organisational behaviour of the factory. What factors would you consider improving organisational behaviour and efficiency of the factory. Explain the challenges and issues faced by today's managers in handling organisational behaviour?

Q2. "Organisational Behaviour Models provide varying results across the organisation." On the light of this explain various models of Organisational Behaviour.

Q3. "Attitude is a mental state and a behaviour that characterizes an individual." Discuss the factors and sources that influence individual personality? What are the methods used to measure personality of an individual in an organisation?

Q4. Explain the ways in which perceptual organisation takes place in the process of perception? Explain the major errors and distortion that takes place in the process of perception and result in perpetual inaccuracy?

Q5. Explain which model is suitable technique applied to attain better understanding and improving dialogue between team mates. Discuss its panes with diagram.

Q6. "The process of communication is dynamic in nature and it is said to be completed when the receiver understands and interprets the message correctly." Explain the process of communication. What is the role of noise in the communication process?

**Set A**

Unique Paper Code : 62417505  
Name of the Paper : Personal Finance & Basics of Investment  
Name of the Course : B.A. Programme  
Semester : V  
Duration : 3 Hours  
Maximum Marks : 75

**Instructions for Candidates :**

Answers may be written in English or in Hindi, but the same medium should be used throughout the paper.

Attempt any four questions. All questions carry equal marks.

1. How does personal financial planning helps in meeting challenges of different stages of life? Explain its process.
  2. “All investors are risk averse.” Does it mean that they do not assume risk? Why? Also compare following investments in terms of risk ,return liquidity and tax shelter :  
a) Debentures b) Equity shares c) Gold d) Residential house e) PPF.
  3. What are the merits and demerits of having fixed income securities in your portfolio? Discuss various types of risks associated with investment in bonds?
  4. Your friend needs your help in designing his investment portfolio. Suggest him various factors he should keep in mind while making an investment decision. Also explain the concept and benefits of dematerialization to him.
  5. “Fundamental analysis and Technical analysis are complementary approaches in making investment decisions.” Explain.
  6. “Stock exchanges provide the linkage between the savings in the household sector and the investments in the corporate sector.” Explain. Also discuss the measures taken by SEBI to regulate the operations at stock exchanges.
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<b>Unique Paper Code:</b>	<b>62417507</b>
<b>Name of the Course:</b>	<b>B.A. (P)</b>
<b>Name of the Paper:</b>	<b>Personal Tax Planning</b>
<b>Semester:</b>	<b>V</b>
<b>Duration :</b>	<b>3 Hours</b>
<b>Max Marks:</b>	<b>100</b>

**SET II**

1.  
In some cases, assessment year and previous year can be the same financial year. Comment Give the list of 10 transactions where quoting of PAN is mandatory.
  
2.  
Give your suggestion as to which alternative should be chosen by tax payer.
  - (i) Education facility of Rs.1,400 per month per child for three children in a school owned by the employer or education allowance of Rs. 1,400 per month per child for 3 children.
  - (ii) Free Lunch facility @ Rs. 70 per meal for 250 days or Lunch allowance @ Rs. 3,000 per month.
  - (iii) Free telephone facility or Telephone allowance @ Rs. 4,600 p.m.
  - (iv) Car facility to commute from office to residence and back or transport allowance of Rs. 1,750 per month.
  - (v) Medical re-imburement of Rs. 25,000 or medical allowance of Rs. 25,000.
  - (vi) Rent free unfurnished accommodation, the accommodation is taken on lease @ Rs. 50,000 per month or house rent allowance of Rs. 42,000 per month (rent paid is Rs. 40,000 per month).
  
3.  
What is meant by annual value of the house property? How is it determined? What deductions are allowed from annual value in computing taxable income from:
  - (i) Let out house property
  - (ii) Self occupied house property

4.  
Following is the Profit and Loss account of Hemant for the financial year ending March 31, 2020.

Particulars	Rs	Particulars	Rs
To salary (Including proprietor's salary)	2,40,000	By gross profit	4,00,000
To general express	25,000	By bad debt recovered	8,000

		(earlier allowed as deduction)	
To advertisements	12,000	By rent received	31,500
To interest on bank loan	15,000	By interest on fixed deposit	9,500
To provision for bad debts	5,000		
To fire Insurance premium (on house property)	4,000		
To depreciation	20,000		
To reserve for GST	14,000		
To advance Income tax	12,500		
To municipal tax on house property	1,300		
To motor car expenses	11,500		
To Net Profit	88,700		
	<b>4,49,000</b>		<b>4,49,000</b>

Other information

- General expenses include Rs. 2,300 given to a poor student to enable him to pursue his studies.
- Depreciation is in excess by Rs. 3,800

Determine the taxable business income for the assessment year 2020-21.

5.

Explain the provisions of Income Tax Act, 1961 regarding set off and carry forward of losses under different heads of income. Further explain the scheme of partial integration of agricultural income with the total income for computing tax liability.

6.

Sandeep, a director of XYZ Limited, Delhi, carrying transport business has submitted the following particulars of his income for the Assessment Year 2020-21. Compute his taxable income and tax payable.

	Rs.
(a) Director's remuneration and perquisites (Remuneration @ Rs. 20,000 per month)	2,40,000
Less: Under an agreement with the company, he agreed to donate 50% of his salary to a public charitable trust set up by the company	1,20,000
(b) Free use of car of engine capacity of 1.5 lt. provided by the company	
(c) The company has provided rent free accommodation (unfurnished) to him at Delhi. The company has taken the accommodation on rent	

of Rs. 40,000 per annum.

(d) He was occupying a Bungalow on rent at Mumbai since November 1986. He agreed to transfer his tenancy right in his bungalow in favour of Moon Limited for a sum of Rs. 2,00,000 payable as follows:

- (i) Rs. 50,000 In cash
- (ii) Free flat valued at Rs. 1,50,000 (at cost in the new building to be put up by Moon Limited.
- (iii) The cash payment was made on April 10, 2019 and the flat was allotted to him on October 10, 2019 which was kept for his own residence from that date.



(This Question Paper contains 2 printed pages)

Your Roll No. ....

आपका अनुक्रमांक.....

S. No of Question Paper .....

प्रश्न पत्र का क्रमांक.....

Unique Paper Code :62325501

यूनिक पेपर कोड : 62325501

Name of the Course : B.A.(Prog)

पाठ्यक्रम का नाम : बी.ए. (प्रोग्राम)

Title of Paper : Reading Gandhi

Semester/Annual : V

सेमेस्टर / वार्षिक : V

Time: 3 Hours

समय: 3 घंटे

Maximum Marks: 75

पूर्णांक: 75

**Note:** Answers may be written either in English or Hindi but the same medium should be followed throughout the paper.

इस प्रश्नपत्र का उत्तर अंग्रेजी या हिंदी किसी एक भाषा में दीजिए लेकिन सभी उत्तरों का माध्यम एक ही होना चाहिए।

Attempt **Any Four** questions.

All questions carry equal marks.

किन्हीं चार प्रश्नों के उत्तर दीजिए।

सभी प्रश्नों के अंक समान हैं।

1. Discuss the textual and contextual method of reading a classic with reference to Terence Ball.

टेरेन्स बॉल के संदर्भ में शास्त्रीय ग्रंथ को पढ़ने के ग्रंथगत एवं साँदर्भिक उपागमों की विवेचना कीजिए।

2. What does Gandhi mean by saying that it is not the nationalism that is evil, it is the narrowness, selfishness, exclusiveness which is bane of modern nations which is evil? Evaluate.

गांधी का इस कथन से क्या तात्पर्य है कि राष्ट्रवाद बुरा नहीं बल्कि बुरा, संकीर्णता, स्वार्थपरता, एकधर्मिता है जो कि आधुनिक राज्यों के विनाश का कारण है? मूल्यांकन कीजिए।

3. Discuss the alternative modernity, as expounded by David Hardiman with reference to Gandhi.

डेविड हॉर्डिमन का गांधी के संदर्भ में प्रतिपादित वैकल्पिक आधुनिकता की विवेचना कीजिए।

4. Examine Gandhi's views on environment.

पर्यावरण के सन्दर्भ में गाँधी के विचारों का परीक्षण कीजिये।

5. Critically examine Bhiku Parekh's views on Gandhian Satyagrah.

गांधीवादी सत्याग्रह के सन्दर्भ में भीखू पारेख के विचारों का आलोचनात्मक परीक्षण कीजिये।

6. How far do you find the Gandhian philosophy relevant in the contemporary world? Discuss.

वर्तमान परिप्रेक्ष्य में आप गांधी के दर्शन को किस हद तक प्रासंगिक मानते हैं? विवेचना कीजिए।

Name of course	: B.A. (Prog.), DSE
Scheme/Mode of Examination	: CBCS Semester – V
Name of the Paper	: Money and Banking
UPC/Subject Code	: 62277502
Duration	: 3 Hrs.
Maximum Marks	: 75

*All questions carry equal marks*

सभी प्रश्नों के समान अंक हैं

Attempt any *four* questions out of 6.

छह में से किन्हीं चार प्रश्नों के उत्तर दें।

Q.1 (a) "Credit cards are often used to pay for items purchased at retailing outlets." Are credit cards money? Explain.

(b) What are the changes in deposits, currency holdings, and the money stock for an open market sale of Rs. 150000/-? The required reserve ratio is 10 percent, the desired excess reserve ratio is 5 percent, and the desired currency to deposit ratio is 25 percent.

Q.1 (ए) "क्रेडिट कार्ड का उपयोग अक्सर रिटेलिंग आउटलेट्स पर खरीदी गई वस्तुओं के भुगतान के लिए किया जाता है।" क्या क्रेडिट कार्ड मुद्रा हैं? समझाइये।

(बी) 150000/- रुपये की खुले बाजार में बिक्री के कारण जमा, मुद्रा जमा और मुद्रा स्टॉक में क्या बदलाव होंगे? आवश्यक आरक्षित अनुपात 10 प्रतिशत है, वांछित अतिरिक्त आरक्षित अनुपात 5 प्रतिशत है, और वांछित नकदी जमा अनुपात अनुपात 25 प्रतिशत है।

Q.2 Explain the risk and return characteristics of options when the option price is Rs. 6 and the strike price is Rs. 250 in the following cases:

(i) Where investor has long call option.

(ii) Where investor has short put option.

Q.2 निम्नलिखित मामलों में ऑप्शन्स के जोखिम और वापसी विशेषताओं की व्याख्या कीजिये, जब ऑप्शन्स की कीमत रु6/ हैं और स्ट्राइक मूल्य रु 250/ हैं:

(i) जब निवेशक कॉल ऑप्शन्स खरीदता हैं।

(ii) जब निवेशक पुट ऑप्शन्स बेचता हैं।

Q.3 (a) How do expectations hypothesis explain the term structure of interest rates?

(b) Suppose investors prefer one year bonds to two year bonds and will purchase a two year bond only if they expect to receive an additional 2 percent over the return from holding one year bonds. Currently one year bonds yield 3 percent, but investors expect the yield to rise to 4 percent next year.

(i) Which of the three models of term structure is relevant in this case?

(ii) What is the yield on a two year bond?

(iii) Is the yield curve upward sloping, flat or downward sloping?

Q.3 (ए) अपेक्षा की परिकल्पना ब्याज दरों की संरचना की व्याख्या कैसे करती है?

(बी) मान लीजिए कि निवेशक एक साल के बॉन्ड के ऊपर दो साल के बॉन्ड को पसंद करते हैं और दो साल के बॉन्ड की खरीद तभी करेंगे जब वे यह उम्मीद करेंगे कि एक साल के बॉन्ड के ऊपर अतिरिक्त 2 प्रतिशत रिटर्न प्राप्त होंगे। वर्तमान में एक वर्ष के बॉन्ड में 3 प्रतिशत की रिटर्न होती है, लेकिन निवेशकों को उम्मीद है कि रिटर्न अगले साल बढ़कर 4 प्रतिशत हो जाएगी।

(i) ब्याज दरों की संरचना के तीनों में से कौन सा मॉडल इस मामले में प्रासंगिक है?

(ii) दो साल के बॉन्ड पर रिटर्न क्या हैं?

(iii) क्या उपज वक्र ऊपर की ओर झुका हुआ है, सपाट है या नीचे की ओर झुका हुआ है?

Q.4 What are the factors that trigger financial crisis? What is transmutation effect in a financial market?

Q.4 वित्तीय संकट को सक्रिय करने वाले कारक क्या हैं? एक वित्तीय बाजार में प्रसारण प्रभाव क्या हैं?

Q.5 (a) Explain the various implications of Basel – III on Indian Banks.

(b) Write short note on commercial paper market and certificate of deposit market.

Q.5 (ए) भारतीय बैंकों पर बेसल - III के विभिन्न निहितार्थों के बारे में बताएं।

(बी) वाणिज्यिक पत्र बाजार और जमा प्रमाण पत्र बाजार पर संक्षिप्त नोट लिखिए।

Q.6 To achieve a certain number of targets at least same number of instruments as targets are required. Explain the statement. Also explain how monetary aggregates act as an intermediate target?

Q.6 लक्ष्य की प्राप्ति के लिए उतने ही साधनों की निश्चित संख्या की आवश्यकता होती है जितनी कि लक्ष्य की आवश्यकता होती है। कथन को स्पष्ट कीजिये। यह भी बताएं कि मौद्रिक समुच्चय एक मध्यवर्ती लक्ष्य के रूप में कैसे कार्य करता है?

**Name of the Course: BA Programme**

**Name of the Paper: Generic Elective: Modern Business Organisation**

**Semester: V**

**Paper Code: 62415501**

**Marks: 75**

**Duration: 3 Hours**

**No. of Pages: 2**

**Attempt any four questions out of the six. All questions carry equal marks.**

Q1. A sole proprietor wants to expand his business and requires more capital and professional expertise for such expansion. Should the proprietor convert his entity to a Partnership Firm or a Private Company? Explain in light of the differences and advantages of these forms of organizations.

Q2. "Multinational Corporations are a mixed blessing for developing economies." Explain. What policy should government of India follow regarding MNCs?

Q3. Explain the concept of Business Ethics and the ethical issues faced by modern managers. Discuss Business Ethics in the context of the recent technology wave and operations of technology giants like Facebook, Amazon, Google and Apple.

Q4. Explain the recent digital revolution in Indian business. What changes in business have come as a result of emergence of E-commerce in India? What is

the scope of e commerce and what are the Pre requisites of successful e-commerce implementation?

Q5. What are Central Public Sector Enterprises (PSEs) and what are the different forms in which they can be incorporated? What role have they played in the Indian economy? What are Ratna Companies and what is the objective of granting Ratna Status to a PSEs?

Q6. Write short notes on any **two**

1. Non-Government Organizations
2. Business and Culture
3. Chain Stores
4. Corporate Social Responsibility
5. Difference between Limited Liability Partnership and Company form of organization