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**3 SEM TDC HRM (CBCS) C 305**

**2 0 2 5**

( Nov/Dec )

**COMMERCE**

( Core )

Paper : C-305

**( Human Resource Management )**

Full Marks : 80

Pass Marks : 32

Time : 3 hours

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

1. (a) State whether the following statements are True or False : 1×4=4
- (i) Personnel management is a part of human resource management.
  - (ii) The Payment of Gratuity Act was passed in the year 1972.
  - (iii) Management games help the trainees in learning from experience.

( 2 )

(iv) The sole objective of performance appraisal is to develop the employees.

(b) Fill in the blanks with appropriate words :  $1 \times 4 = 4$

(i) The Industrial Disputes Act was passed in \_\_\_\_\_.

(ii) A popular method to reduce manpower is \_\_\_\_\_ retirement scheme.

(iii) Intelligence tests are \_\_\_\_\_ ability tests.

(iv) The most important aspect regarding choice of career is self \_\_\_\_\_.

2. Write short notes on any four of the following (**within 150 words** each) :  $4 \times 4 = 16$

(a) Human Resource Information System (HRIS)

(b) Induction

(c) Career development

(d) Fringe benefits

(e) Social security

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( 3 )

3. (a) Discuss the role of an HR manager in an organization. State some of the qualities which an HR manager must possess.  $7+4=11$

Or

(b) Discuss the major challenges of human resource management. 11

4. (a) What do you mean by human resource planning? Explain the steps involved in the process of human resource planning.  $4+7=11$

Or

(b) What do you mean by recruitment? Discuss the various sources of recruitment.  $3+8=11$

5. (a) How does training differ from development? What are the principles to be kept in mind while designing a sound employee training programme?  $4+8=12$

Or

(b) Briefly discuss the various methods of Training. 12

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6. (a) Briefly discuss the various methods of performance appraisal. 11

Or

- (b) Explain the basic systems of wage payments bringing out their merits and demerits. 11

7. (a) What do you understand by health? Discuss the provisions of the Factories Act relating to the health of the employees. 3+8=11

Or

- (b) What do you mean by industrial accidents? Explain the different causes of industrial accidents and suggest few methods of reducing them. 3+(4+4)=11

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**3 SEM TDC ITLP (CBCS) C 306**

**2025**

( Nov/Dec )

**COMMERCE**

( Core )

Paper : C-306

**( Income-tax Law and Practice )**

Full Marks : 80

Pass Marks : 32

Time : 3 hours

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

1. (a) Write True or False of the following :

1×4=4

- (i) Section 22 to 27 of the Income-tax Act, 1961 deal with income from house property.

( 2 )

- (ii) Cost of long-term debentures is eligible for indexing.
- (iii) Income from sale of household furniture is short-term capital gain.
- (iv) Deduction u/s 80C is available to individual only.
- (b) Fill in the blanks of the following :  $1 \times 4 = 4$
- (i) The residential status of the assessee is to be determined each year with reference to the \_\_\_\_\_.
- (ii) Death-cum-retirement gratuity paid to a government employee is \_\_\_\_\_.
- (iii) Long-term capital loss can be carried forward for \_\_\_\_\_ succeeding previous years to be set off only from long-term capital gain.
- (iv) Income received as rent from subletting would be taxable under the head \_\_\_\_\_.

( 3 )

2. Write short notes on any four of the following :  $4 \times 4 = 16$
- (a) Assessee
- (b) Total income
- (c) Capital gain exempted from tax
- (d) Relief u/s 89(1)
- (e) Total income of a firm
3. (a) Elaborate the term 'Person' as per Section 2(31). 12
- Or
- (b) Explain how you will determine the residential status of an individual. 12
4. (a) What is Provident Fund? Explain the tax treatment of different types of Provident Fund.  $3 + 8 = 11$
- Or
- (b) Mr. Jyotish is employed in a private limited company in Guwahati

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(population is 16 lakhs). During the previous year 2023-24, he receives the following incomes :

Basic salary—₹ 16,000 p.m.

DA—₹ 7,000 p.m.

Lunch allowance—₹ 900 p.m.

Helper allowance (wages paid to helper ₹ 1,300 p.m.)—₹ 1,100 p.m.

Running allowance—₹ 700 p.m.

Children education allowance ₹ 240 per child per month for 3 children

Conveyance allowance (actual amount spent ₹ 450 p.m.)—₹ 650 p.m.

Overtime allowance—₹ 750 p.m.

Medical allowance—₹ 1,200 p.m.

City compensatory allowance  
—₹ 620 p.m.

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House rent allowance (rent paid by him ₹ 7,000 p.m.)—₹ 5,000 p.m.

Professional tax paid by Mr. Jyotish—₹ 2,400 p.m.

Compute income from salary of Mr. Jyotish for the Assessment Year 2024-25. 11

5. (a) Explain and state the chargeability of under the head income from house property. 11

Or

(b) Kaushik Phukon is the owner of a house property located in Jorhat. From the particulars given below, compute the income from house property for the Assessment Year 2024-25 : 11

(i) Municipal value—₹ 42,000

(ii) Fair rent—₹ 7,45,000

(iii) Standard rent—₹ 7,44,000

(iv) Actual rent—₹ 4,400 p.m.

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- (v) Municipal tax levied—₹ 4,400  
(vi) Municipal tax paid during the year—50% of levied  
(vii) Expenses on repair—₹ 76,000  
(viii) He has taken a loan of ₹ 71,20,000 on 1.6.2017 at 10% interest per annum for the construction of Tennis court in front of his house

6. (a) What do you mean by capital assets?  
What are its different types? 5+6=11

Or

(b) Karma submits the following particulars about sale of assets during the year 2023-24 :

	Jewellery	Gold	Plot
Sales price (in ₹)	5,00,000	2,50,000	21,74,000
Expenses on sale (in ₹)	Nil	Nil	24,000
Cost of acquisition (in ₹)	1,50,000	80,000	7,00,000
Year of acquisition	2007-08	2009-10	2004-05
CII	129	148	113

He has purchased a house for ₹ 12,00,000 on 01.03.24.

Calculate the amount of taxable capital gain if CII for 2023-24 is 348. 11

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7. (a) What do you mean by 'Intra-head adjustment'? List out the exceptions under intra-head adjustments. 11

Or

(b) What do you mean by 'Set-off losses'? Explain the rules regarding inter-head set-off losses. 3+8=11

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**3 SEM TDC MP & A (CBCS) C 307**

**2 0 2 5**

( Nov/Dec )

**COMMERCE**

( Core )

Paper : C-307

**( Management Principles and Application )**

Full Marks : 80

Pass Marks : 32

Time : 3 hours

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

1. (a) State whether the following statements are True or False : 1×4=4
- (i) Efficient management leads to better economical production which helps in turn to increase the welfare of people.
  - (ii) Taylor called his philosophy of work as scientific management.
  - (iii) Management planning involves the development of forecasts, objectives, policies, programmes, procedures, scheduled and budget.

( 2 )

- (iv) Brainstorming is a powerful decision-making technique used to extract ideas from a group of people.
- (b) Choose the correct answer from the given alternatives :  $1 \times 4 = 4$
- (i) Management deals with
- (1) internal environment
  - (2) external environment
  - (3) both internal and external environments
- (ii) Classical approach of scientific management consists essentially of
- (1) observation
  - (2) measurement
  - (3) experimentation
- (iii) \_\_\_\_\_ is about grouping of jobs.
- (1) Organizing
  - (2) Directing
  - (3) Planning
- (iv) Which of the following is not management authority?
- (1) The legal right of a person
  - (2) Delegated by a superior to subordinate
  - (3) It flows from bottom to top

( 3 )

2. Write short notes on any *three* of the following :  $4 \times 3 = 12$
- (a) Formal organization
  - (b) Line and staff organization
  - (c) Essentials of good staffing policy
  - (d) Behavioural theories of leadership
3. (a) Define management and discuss about the evolution of the management thought.  $2 + 10 = 12$
- Or
- (b) Write a detailed note on Hawthorne experiment. 12
4. (a) Discuss the importance of planning functions of management. 12
- Or
- (b) What is the term of planning? Explain the various techniques of planning.  $4 + 8 = 12$
5. (a) What is communication? Discuss about the barriers of communication and how we can overcome it.  $3 + 9 = 12$
- Or
- (b) Discuss about the major techniques of control. 12

6. (a) Distinguish between the following :  $6+6=12$

(i) Transactional leadership and Transformational leadership

(ii) Verbal communication and Non-verbal communication

Or

(b) "Strong and effective leader is an asset for an organization." Give your comment. 12

7. (a) Explain the following :  $6+6=12$

(i) Social environment of business

(ii) Management information system and limitations

Or

(b) What is business environment? Write down the salient features of business environment.  $4+8=12$

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