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3 SEM TDC HRM (CBCS) C 305

2024

(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) The main aim of HRM is to ensure the right people with the right skills for the right job position in an organization.
 - (ii) HRM function does not involve cost control.
 - (iii) The purpose of Job Evaluation is to determine duration of a Job.

(2)

(iv) The Payment of Gratuity Act, 1972, provides reward for providing a decent and long service of an employee towards the organization.

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

(i) HRM is concerned with the _____ in the organization.

(ii) _____ method is used to have a detailed evaluation of an employee from all the perspectives.

(iii) The factual statement of the duties and responsibilities of a specific job is called job _____.

(iv) TQM's major emphasis is on _____.

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

(a) Competencies of HR Manager

(b) Placement and Induction

(c) Career Development

(d) Performance linked Compensation

(e) Employee Welfare

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(Continued)

(3)

3. (a) What is HRM? Outline the functions of HRM. $3+8=11$

Or

(b) Explain the evolution of HRM.

4. (a) Discuss the various internal and external sources of recruitment. 11

Or

(b) What is selection? Explain the steps involved in selection process. $3+8=11$

5. (a) Discuss the benefits of Training and Development in an organization. 11

Or

(b) Explain various On-the-Job and Off-the-Job training method.

6. (a) Mention the various financial and non-financial rewards in motivating the employees. 11

Or

(b) What do you mean by fringe benefits? Explain the different kinds of fringe benefits. $3+8=11$

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(Turn Over)

(4)

7. (a) What do you mean by Grievance?
Explain the effective grievance handling
procedures that manager can use in the
organization. 3+9=12

Or

- (b) What is the concept of social security?
Discuss the scope of social security in
India. 3+9=12

3 SEM TDC ITLP (CBCS) C 306

2 0 2 4

(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 : 1×4=4

(i) In India, income tax was introduced
in the year 1850.

(ii) Tax liability of a firm is fixed
at 20%.

(2)

- (iii) The maximum deduction under Section 80C is ₹ 1,80,000.
- (iv) Penalty for late payment of income tax is deductible.

(b) Fill in the blanks with appropriate word(s) : 1×4=4

- (i) Unabsorbed depreciation is deducted from _____.
- (ii) The term arising means to _____.
- (iii) Income from salary is taxable under Section _____.
- (iv) The process of indexation is applicable only for _____.

2. Write short notes on any four of the following : 4×4=16

- (a) Agriculture income
- (b) Gross total income
- (c) Tax treatment of pension
- (d) Deemed owner of house property
- (e) Standard deduction of house property income

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(Continued)

(3)

3. (a) Discuss about the tax liability of different types of income and incidence of tax. 8

Or

- (b) Enumerate any twelve incomes which are fully exempted from tax under Section 10. 8

4. (a) Biman is an employee of Guwahati-based company. He provides the following particulars of his salary income :

Basic salary—₹ 50,000 p.m.

Bonus—₹ 1,15,000

Commission on turnover—₹ 50,000

Servant allowances—₹ 500 p.m.

Transport allowances—₹ 8,000 p.m.

Free education facility of three children (bill issued in the name of employer) ₹ 24,000 p.a.

Interest credited to RPF @ 12% amounted to ₹ 24,000

Free use of motor car, 1.8 liter capacity, used for both office and personal purposes expenses met by employer

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(Turn Over)

Rent-free house provided by employer. Lease rent paid by employer—₹ 30,000

Professional tax—₹ 9,000

Compute his income under the head income from salary for the Assessment Year, 2023-24. 12

Or

(b) Mr. Naman is the owner of house property in Guwahati. From the particulars given below, compute income from house property for the Assessment Year, 2023-24 : 12

Municipal value—₹ 42,000

Fair rent—₹ 45,000

Standard rent—₹ 44,000

Actual rent—₹ 4,400 p.m.

Municipal tax levied—₹ 4,400

Municipal tax paid during the year—
50% of levied

Expenses on repair—₹ 6,000

He has taken a loan of ₹ 1,20,000 at 10% interest per annum for the construction of a tennis court in front of his house.

5. (a) Write down the expenses that are allowed for deduction under the head 'profits and gains of business or profession' as per the instruction of CBDT. 12

Or

(b) (i) What are the rules regarding charge of depreciation? 6

(ii) From the following information, compute depreciation allowable for the Assessment Year, 2021-22 : 6

(1) Rate of depreciation—15%

(2) WDV of plant and machinery—
₹ 8,00,000

(3) Additional plant made on
1st July, 2020—₹ 1,80,000

(4) Sale proceeds of machinery,
which was originally bought on
1st May, 2015 for ₹ 1,00,000—
₹ 90,000

6. (a) What do you mean by capital asset? Explain the different types of capital assets. 2+10=12

(6)

Or

- (b) Discuss in detail the general and specific income mentioned under Section 56(1) and 56(2) of the Income-tax Act.

12

7. (a) Mr. Abani furnishes the following particulars of income and losses for the Assessment Year, 2023-24 :

	₹
Taxable income from salary	1,50,000
Income from house property	16,000
Profit from hospital	1,40,000
Speculative profit	10,000
Long-term capital gain	24,000
Short-term capital gain	8,000
Share of profit from partnership firm	7,800
Current year's depreciation	4,500

The following items are brought forward from the Assessment Year, 2022-23 :

	₹
Unabsorbed depreciation	5,000
Speculative loss	15,000
Long-term capital loss	15,000
Short-term capital loss	6,000

Calculate gross total income for the Assessment Year, 2023-24.

12

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(Continued)

(7)

Or

- (b) What is tax liability? How do you calculate the tax liability of an individual? 4+8=12

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3 SEM TDC MP & A (CBCS) C 307

2024

(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) Middle level management includes Board of Directors and Chief Executives.
 - (ii) Taylor called his philosophy of work as 'scientific management' whereas Fayol described his work as general theory of administration.
 - (iii) Tactical plans govern the day-to-day operations of a business.

(2)

(iv) Abraham Maslow gave a general theory of motivation known as need hierarchy theory.

(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) _____ is about grouping of jobs.

- (1) Organizing
- (2) Directing
- (3) Planning

(iii) Principles of effective control are

- (1) principles of uniformity
- (2) cost standards
- (3) management audit

(iv) Which of the following is not a limitation of planning?

- (1) Costly process
- (2) Rigidity
- (3) Top management approach

(3)

2. Write short notes on any *three* of the following : $4 \times 3 = 12$

- (a) Delegation of authority
- (b) Extrinsic motivation
- (c) Job specification
- (d) Planning premises

3. (a) Discuss the functions of management. "Coordination is wider than co-operation." Why? $8 + 4 = 12$

Or

(b) Write a full note on 'Hawthorne experiment'. 12

4. (a) What are the various approaches of management thought? State the features and importance of bureaucratic management approach of Max Weber. $4 + 4 + 4 = 12$

Or

(b) Define strategic planning and discuss various steps involved in strategic planning process. 12

5. (a) What is informal organization? Discuss the nature of informal organization. $4 + 8 = 12$

Or

- (b) What do you mean by the term 'authority'? Describe the main characteristics of authority. Differentiate between authority and responsibility.

2+6+4=12

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

- (i) Formal and Informal communications
(ii) Autocratic and Democratic styles of leadership

Or

- (b) Discuss the controlling nature and relationship between Planning and Control.

12

7. (a) (i) Explain the concept and essentials of budgetary control.

- (ii) Write a detailed note on break-even analysis.

6+6=12

Or

- (b) Explain the following : 6+6=12

- (i) Traditional techniques of managerial control
(ii) Management Audit

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