

END TERM EXAMINATION

FIFTH SEMESTER [BBA] JANUARY-FEBRUARY 2023

Paper Code: BBA301/BBA(B&I)-301 Subject: Income Tax Law & Practice

Time: 3 Hours

Maximum Marks: 75

Note: Attempt five questions in all including Q.No.1 which is compulsory.

Q1 Answer any five from the following: (25)

- Differentiate between Tax planning & Tax avoidance.
- State any 5 income exempted from Tax.
- Income of previous year is always taxable in the immediately following assessment year. Comment
- Perquisite in respect of rent free accommodation
- After the death of X in the year 2020-21, Mrs. X receives a pension of Rs. 10,000 per month from her husband's employer. State the head and amount of income taxable in her hands for the assessment year 2022-23.
- Short-note on expenses of scientific research.
- State the kinds of Provident Fund and explain?
- Define annual value. How is it determined?

Q2 Describe in how many categories the residential status of an assessee is divided. Also explain the conditions of those categories.

Q3 The following particulars relate to the income of Srinivasan for the assessment year 2022-23: (12.5)

He is employed in a cotton textile mill at Delhi on a monthly salary of Rs. 25000. He is also entitled to following allowances and perquisites:

- Dearness Allowance @ Rs. 6000 pm.
- Bonus @ 2 months basic salary.
- Entertainment allowance @ Rs. 2000 pm.
- House Rent Allowance @ Rs 7000 pm.
- Actual rent paid @ Rs 4000 pm
- Transport allowance @ Rs 200 pm.
- Children education allowance for 3 children @ 200 per month each
- He is also provided with gas, electricity and water facility and employer spent Rs 15000 on these facilities.
- Gift of smart watch worth Rs 14000 was received from employer.
- Car with engine capacity 1.7 liter is given for both office and personal use. All the maintenance expenses are met by employer.
- He and his employer both contribute 10% of his salary to his recognized provident fund and interest credited to this fund @ 12% amounted to Rs 30000 during the previous year.



l) He donated Rs 18000 to National Defence fund.
Compute his Taxable income and Tax liability for the Assessment year 2022-23.

Q4 a) What are the provisions applicable for "house property" when unrealized rent is realized subsequently?

b) Is agricultural income taxable in India?

(12.5)

Q5 What do you mean by capital asset? Explain the term cost of acquisition and computation of indexed cost of acquisition. Also explain the rules of exemption under section 54 and 54 D. (12.5)

Q6 Compute the advance Tax payable by Ronit from the following income for the assessment year 2022-23 (12.5)

a) Gross Salary = Rs. 600000 PA

b) Rent from house property per annum = Rs 150000

c) Interest on Government Securities = Rs. 8000 pa

d) Interest on saving Bank Deposits = Rs. 3000 pa

e) Agricultural Income = Rs. 290000 pa

f) Contribution towards PPF = Rs 25000

Q7 What is Block of Asset? Elaborate the specific deductions allowed to a businessman assessee for computing his business income. (12.5)

Q8 Explain any three of the following: (12.5)

a) Provisions related to clubbing of income of spouse and minor child.

b) Provisions related to set off and carry forward of business losses.

c) Who is eligible to file ITR 1?

d) TDS on winning from lottery and crossword puzzles.



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FIFTH SEMESTER [BBA] JANUARY-FEBRUARY 2023

Paper Code: BBA 303 Subject: Production & Operations Management

Time: 3 Hours Maximum Marks: 75

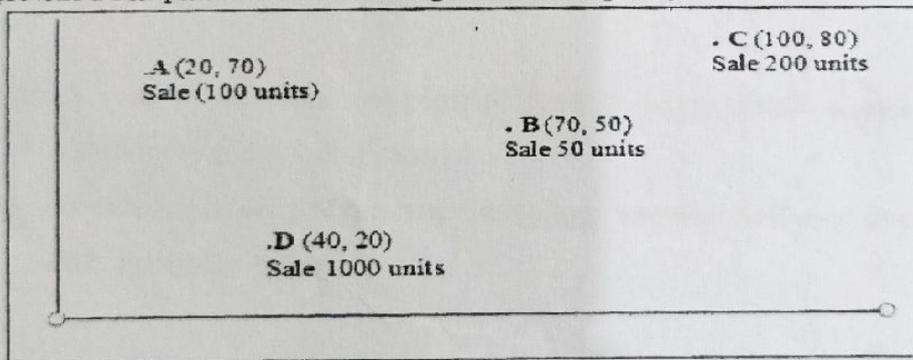
Note: Attempt five questions in all including Q.No.1 which is compulsory.

- Q1. Attempt **any five** from the following: (5x5=25)
- (a) Explain Transformation model.
 - (b) Distinguish between job-shop production and batch-shop production.
 - (c) "EOQ impacts cash flow planning". Discuss.
 - (d) Discuss about TQM and costs of quality.
 - (e) What roles are played by "black belt" and "green belt" members in six sigma projects?
 - (f) What role of IT in production and operation management?
 - (g) Differentiate between CAD and CAM.
 - (h) Differentiate between Q inventory system and P inventory system.

Q2. Define production planning and control. Also, explain different elements of production planning and control. (12.5)

Q3. What is product design? What approaches should considered at the time of designing a product? Elucidate. (12.5)

- Q4. (a) Location decision is strategic decision and can have significant impact on success or failure of business. Discuss.
- (b) What do you mean by Centre of gravity method and why it is useful? By using the following information of four markets provide a best plant location; (12.5)



Q5. What means of plant layout and how many different types of layout may be designed? Also, suggest relevant layout for hospital & dairy industries and why? (12.5)

- Q6. (a) An organization has annual requirement of material i.e. 2,00,000 units. The ordering cost for one order is Rs 2000. The per unit maintenance cost is 10% of unit price and unit price is Rs 1000. Calculate EOQ, total storage cost, numbers of orders and total ordering cost by using above given information.
- (b) What different methods of purchasing are used at the time of purchasing materials? (12.5)

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- Q7. (a) What means of supply chain management and describe its process? **(12.5)**
(b) Discuss about ABC inventory control technique. Also, categorized the following stock items in A, B and C categories:

Item	Annual Usage in units	Cost per unit
U	1,20,000	350
V	20,000	200
T	40,000	90
Q	10,000	75
L	25,000	300
W	1500	350
K	1,00,000	50
M	80,000	500
J	8,000	50
X	4,000	100
P	6,500	60

- Q8. What means of plant maintenance? What different types of maintenance are carried out in organization and why? **(12.5)**

(Please write your Exam Roll No.)

Exam Roll No.

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FIFTH SEMESTER [BBA] FEBRUARY 2023

Paper Code: BBA-305

Subject: Services Marketing

Time: 3 Hours

Maximum Marks: 75

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

- Q1. Write Notes on:
- Explain the nature of services.
 - What are the unique characteristics of services?
 - Give an example of expanded marketing mix.
 - What is market segmentation?
 - Outline the need of new service development.
- Q2. (a) Discuss the evolution and growth of service sector in India
(b) Discuss the service marketing opportunities in hospitality and tourism sector.
- Q3. (a) Explain service market segmentation, targeting and positioning with a suitable example.
(b) (i) Explain GAP model of service quality.
(ii) Discuss the need for measuring service quality.
- Q4. (a) Why most of the corporate prefer integrated service marketing communication? Discuss.
(b) How does the corporate are designing service delivery system? Explain with suitable case.
- Q5. (a) Discuss the major issues and challenges of service marketing in India.
(b) Explain various methods for Pricing of services
- Q6. (a) Discuss how the service strategies vary sector- wise? Why there is variation?
(b) Explain the service strategies for financial and entertainment sector
- Q7. Critically evaluate SERVQUAL? Explain in detail with suitable example.

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Q8. Write Notes on:

- (a) Explain the need for positioning of services.
- (b) What is services channel?
- (c) Write briefly about service strategies for health.
- (d) Explain the need of logistics services.



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FIFTH SEMESTER [BBA] FEBRUARY 2023

Paper Code: BBA307

Subject: Entrepreneurship Development

Time: 3 Hours

Maximum Marks: 75

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

- Q1 What do you mean by Entrepreneurship? What are the traits of successful entrepreneurs?
- Q2 How do entrepreneurs foster innovation within their ventures? Write few examples of successful innovation in entrepreneurship?
- Q3 What is different type of financing options available to entrepreneurship? How do entrepreneurs decide on the most appropriate financing option for their venture?
- Q4 What do we mean by feasibility study? Explain in detail process of conducting feasibility study?
- Q5 Write **short notes** on:
a) Discuss important environmental barriers to entrepreneurship?
b) Similarities and Differentiation between Entrepreneur and Manager
- Q6 Who is entrepreneur? Explain in detail about role of entrepreneur in economic development?
- Q7 Explain SSI? Write the Steps for Starting Small-Scale Industries.
- Q8 Write notes on:
a) What is Business Plan? How do you prepare Business Plan? Explain advantages of preparing Business Plan.
b) What are some potential consequences of not addressing legal and ethical issues in entrepreneurship?



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FIFTH SEMESTER [BBA] FEBRUARY 2023

Paper Code: BBA-309

Subject: Goods & Services Tax (GST)

Time: 3 Hours

Maximum Marks: 75

Note: Attempt five questions in all including Q. No. 1 which is compulsory.

(5x5=25)

Q1 Answer **any five** from the following:-

- (a) Procedure for registration under GST
- (b) Role of GST practitioner
- (c) Tax Audit
- (d) Appeals and Revisions under GST
- (e) Types of returns under GST
- (f) Composite Supply and Mixed Supply
- (g) Tax Invoice
- (h) Job Work

Q2 What is the meaning of Goods & Services Tax? Why it was introduced in India? Explain the features of GST. (12.5)

Q3 How would you find out the place of supply of services where the location of both supplier and recipient is in India? (12.5)

Q4 What are the provisions relating to tax payable on reverse charge basis under sec 9(3)? Which are the categories of supply of services on which recipient of service has to pay tax on reverse charge basis? (12.5)

Q5 What do you understand by advance ruling? State the procedure for obtaining advance ruling. (12.5)

Q6 What are the various activities which would be considered to be offences u/s 122(1) attracting penalties under GST Act. (12.5)

Q7 Explain the conditions in GST under which inspections, search and seizure can be initiated by the tax assessment officer. In which situations even arrest order of the defaulter can be issued. (12.5)

Q8 When can a person claim refund of GST? How is a refund claimed? Can a refund be withheld? (12.5)