

BBA (SDE) III SEMESTER MODEL QUESTION PAPER

TAXATION

Max. Marks: 85

Duration: 3 hrs.

Answer all. Each carries 3 marks

10*3

1. What is Assessment Year?
2. What is WDV for the purpose Income Tax and how it is computed?
3. What is best judgement Assessment?
4. Define 'Company' under income Tax Act, 1961.
5. What is meant by 'Block of Assets'?
6. Differentiate between 'Total Income' and 'Gross Total Income'.
7. When a return is said to be defective?
8. State under which heads the following incomes are taxable?
 - a. Salary of a partner from his partnership firm
 - b. Winnings from lotteries by a person having the same as business
9. Compute the VAT amount payable by Mr. Arun, a registered dealer, who purchased goods from a manufacturer on payment of Rs.7, 28,000(including VAT) and earned a profit of 20% on purchase price. VAT rate on both purchase and sale is 4%
10. Distinguish between 'input tax' and 'output tax' under VAT.

Answer any five. Each carries 5 marks

5*5

11. From the following details an asset in the category of machinery(rate of depreciation 15%) compute the depreciation allowance eligible under Income Tax Act.
 1. Opening WDV Rs.45,00,000
 2. New machinery purchased on 15-11-2013 Rs.12,00,000
 3. Sale of an old machine of WDV of Rs.2,00,000 for Rs.3,50,000
12. How will you compute book profit for Sec.115 JB?
13. How would you determine the residential status of a company? Can a company be not ordinarily resident in India. Explain.
14. Explain 'advance tax scheme' under Income Tax Act.
15. Briefly explain the different types of assessment.
16. XY&Co., a domestic company gives you the following particulars of its income for the previous year ended 31st March 2014.
 - a. Income from business (computed as per IT provisions) Rs.12,60,500
 - b. Interest on Government securities Rs.25,000
 - c. Dividend from domestic company (Gross) Rs.50,000
 - d. Long term capital gain Rs.80,000
 - e. Short term capital loss Rs.15,000
 - f. Book profit u/s 115 JB Rs.10,00,000

Compute the taxable income of the company and tax payable for the AY 2014-2015

17. Adithya Vijay, A registered dealer, submits you the following details for computing his Net VAT liability.

Raw materials purchased from local market:

Cost of material 2,80,000

| | | |
|--|----------|----------|
| Add Excise duty @12% | 33,600 | |
| | 3,13,600 | |
| Add VAT@4% | 12,544 | 3,26,144 |
| Raw materials purchased from other states (including sales tax@2%) | | 51,000 |
| Storage and transportation cost | | 8,456 |
| Manufacturing cost | | 35,000 |

The Goods produced are sold at a profit of 12% on the cost of production. VAT rate on sale is 4%

Answer any three. Each carries 10 marks

3*10

18. From the given profit and loss account of Mr.Naresh, compute taxable income from business for the assessment year 2014-2015.

| | | | |
|--|----------|------------------------------|----------|
| Office Expenses | 72,500 | Gross Profit | 5,51,800 |
| Legal expenses | 15,200 | Sundry receipts | 16,100 |
| Salary | 56,250 | Gifts from father in law | 1,00,000 |
| Audit fee | 5,500 | Dividend from co-op. society | 2,500 |
| Gifts given for publicity | 12,000 | Sale of old car | 30,000 |
| Advertisement | 8,400 | Bad debt recovered: | |
| Addition to building | 50,000 | -allowed earlier | 1,800 |
| Entertainment Expenses | 15,500 | -disallowed earlier | 2,300 |
| Contribution towards Provided fund | 15,000 | | |
| Contribution towards Gratuity Fund | 10,000 | | |
| Sales Tax | 35,350 | | |
| Provision for sales tax | 6,000 | | |
| Interest for late payment of sales tax | 500 | | |
| Penalty for evading sales tax | 8,500 | | |
| Payment for scientific research | 25,000 | | |
| Books donated to poor students | 1,000 | | |
| Patent purchased | 30,000 | | |
| Net Profit | 3,37,800 | | |
| | 7,04,500 | | 7,04,500 |

Additional information:

1. Legal expense include Rs.2,800 incurred on defending a criminal case against Mr.Naresh.
2. Advertisement expenses include Rs.2,500 paid to souvenir published by a political party
3. Contribution made to the provided fund is recognised and which includes an amount of Rs1,500 not yet paid
4. The gratuity fund towards which the contribution made is still not approved by the Income Tax authorities
5. Payment to scientific research is made to an approved National laboratory
6. Patent acquired on 1stDecember, 2013

19. Given below is the Profit and Loss Account of a domestic company, for the year ended 31st March, 2014.

| Profit and Loss Account | | | |
|--|------------------|---------------------------------------|------------------|
| Business Expenses | 21,00,000 | Sales | 32,00,000 |
| Proposed dividend | 8,50,000 | Long Term capital Gains | 6,00,000 |
| Provisions for unascertained liabilities | 45,000 | Short term capital gain | 1,00,000 |
| General reserve | 75,000 | Amount withdrawn from general reserve | 30,000 |
| Income Tax paid | 20,000 | | |
| Provision for Income tax | 5,000 | | |
| Wealth Tax | 35,000 | | |
| Reserve for depecciation | 15,000 | | |
| Net Profit | 7,85,000 | | |
| | 39,30,000 | | 39,30,000 |

Other information;

- An outstanding liability related to sales tax for 2011-2012 paid during this previous year but not charged in the Profit and loss Account Rs.50,000
- Brought forward loss as per books of account is Rs.50,000 while the brought forward depreciation as per books of account is Rs. 60,000
- Brought forward unabsorbed depreciation is Rs.1,00,000
- Brought forward loss under the head capital gain Rs.2,00,000

Compute the Tax liability of the company by consider the MAT provision for the assessment year 2014-2015.

20. Who is a 'registered dealer' in VAT? Briefly explain the procedure of registration of dealers under VAT.

21.Explain briefly the provisions regarding 'Set off and carried forward of Losses' under Income Tax Act.

BBA (SDE) III SEMESTER MODEL QUESTION PAPER

DECISION SUPPORT SYSTEM

Max. Marks: 85

Duration: 3 hrs.

Answer all. Each carries 3 marks

10*3

1. What is information? What are its various characteristics?
2. Differentiate between information and data.
3. Describe the components of DSS.
4. Explain the characteristics of Decision Making.
5. List down the functional applications of MIS.
6. Define System. What are the characteristics of a System?
7. What is a Data Bank?
8. List down the advantages of CSA
9. What is a computer Network? What the various types of Networks?
10. What are the various network topologies?

Answer any five. Each carries 5 marks

5*5

1. Differentiate between
 - a) Structured Vs Unstructured Decision
 - b) Programmed Vs Non Programmed Decision.
2. Write a note on the different types of system?
3. Discuss the scope and nature of MIS.
4. What is a flow chart? Explain various symbols used in a flow chart.
5. Write about the system Control Mechanism
6. Differentiate between Client Server Architecture and Peer to peer Model.
7. What is BPR? What are the 3 Rs of re-engineering?

Answer any three. Each carries 10 marks

3*10

1. Elaborate the characteristics of MIS
2. Explains the various Levels of Management.
3. List the phases of Herbert Simon Model.
4. How Business Process Reengineering works? Briefly Explain the methodology of a BPR project implementation.

BBA (SDE) III SEMESTER MODEL QUESTION PAPER

FINANCIAL MANAGEMENT

Max. Marks: 85

Duration: 3 hrs.

Answer all. Each carries 3 marks

10*3

1. What is finance? Define business finance.
2. What is working capital? Define it.
3. What is cost of capital?
4. Differentiate the capital structure and financial structure.
5. What is dividend? List the types of dividend.
6. What is optimum capital structure?
7. What is risk and uncertainty?
8. What is cost of equity?
9. What is payback period?
10. Mention the importance of cost of capital.

Answer any five. Each carries 5 marks

5*5

1. Discuss the various factors affecting the capital structure.
2. Explain the various methods of capital budgeting techniques.
3. Explain the factors affecting the dividend policy.
4. Explain the working capital management policy.
5. Calculate the payback period from the following information:
Cash outlay Rs. 50,000 and cash inflow Rs. 12,500.
6. State the criticism of MM approach.
7. What are the assumptions of Walter's model?

Answer any three. Each carries 10 marks

3*10

1. Critically evaluate various approaches to the financial management.
2. Critically explain the factors affecting the requirement of working capital.
3. Cost of capital computation is based on certain assumptions. Discuss?
4. SP Limited company is having two projects, requiring a capital outflow of Rs. 3,00,000. The expected annual income after depreciation but before tax is as follows:

| Year | Rs. |
|-------------|------------|
| 1 | 9,000 |
| 2 | 80,000 |
| 3 | 70,000 |
| 4 | 60,000 |
| 5 | 50,000 |

Depreciation may be taken as 20% of original cost and taxation at 50% of net income:

You are required to calculate

- (a) Pay-back period
- (b) Net present value
- (c) Accounting rate of return
- (d) Net present value index.
- (e) Internal rate of return.

BBA (SDE) III SEMESTER MODEL QUESTION PAPER

COMPANY LAW

Max. Marks: 85

Duration: 3 hrs.

Answer all. Each carries 3 marks

10*3

1. Define a Joint Stock Company.
2. What is Perpetual Succession?
3. What is Red-Herring Prospectus?
4. What is a Defunct Company?
5. What is Prospectus?
6. What is Statement in Lieu of Prospectus?
7. What is Resolution by Postal Ballot.
8. When does 'Corporate Veil' of a company is lifted?
9. What is Statutory Company?
10. What is Government Company?

Answer any five. Each carries 5 marks

5*5

1. Explain the procedure for conversion of a public company into private company.
2. Explain the procedure for registration of a company.
3. Explain the doctrine of Indoor Management. What are its exceptions?
4. Explain the characteristics of different companies registered under Companies Act, 1956.
5. Distinguish between Memorandum and Articles of Association.
6. Explain the legal effects of 'ultravires' acts.
7. Explain the different types of Company Meeting.

Answer any three. Each carries 10 marks

3*10

1. Define a Joint stock company? What are the characteristics of a company?
2. Explain the functions and duties of a promoter
3. Discuss the legal provisions relating to Statutory Meeting
4. Explain the duties, powers and liabilities of a Liquidator in a Compulsory Winding Up.

BBA (SDE) III SEMESTER MODEL QUESTION PAPER

SERVICES MARKETING

Max. Marks: 85

Duration: 3 hrs.

Answer all. Each carries 3 marks

10*3

1. Define Services
2. What is SERVQUAL?
3. What is Servicescape?
4. Write short notes on marketing mix
5. What is relationship marketing?
6. What do you mean by service blue print?
7. Differentiate positioning and differentiation
8. What is segmentation ?
9. What is tourism product?
10. What is bank marketing?

Answer any five. Each carries 5 marks

5*5

1. What are the 3 P's of services?
2. Explain briefly services marketing triology?
3. Differentiate goods and services
4. Briefly explain the significance of services marketing.
5. What are the strategic issues in services distribution?
6. Write short notes on E-service?
7. Briefly explain the quality perceptions in services?

Answer any three. Each carries 10 marks

3*10

1. Define service marketing and its significance.
2. Explain the GAP model of service marketing
3. Explain the marketing mix for hospitals
4. Explain internal and external marketing with examples