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Code : 302306

BBA 3rd Semester Exam., 2025

BUSINESS TAXATION

Time : 3 hours

Full Marks : 60

Instructions :

- (i) The marks are indicated in the right-hand margin.
- (ii) There are **SEVEN** questions in this paper.
- (iii) Attempt **FIVE** questions in all.
- (iv) Question Nos. **1** and **2** are compulsory.

1. Write True or False of any six of the following : 2×6=12

- (a) The Assessment Year is the year in which income is earned.
- (b) An assessee is any person liable to pay tax under the Income-tax Act.
- (c) Income earned on Savings Bank deposits falls under the 'income from other sources' category.
- (d) Profit from illegal business is not taxable under the Income-tax Act.
- (e) Tax avoidance is a legal way to reduce tax liability.
- (f) Tax planning is the same as tax evasion.

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(Turn Over)

- (g) TDS is deducted before making payments to the recipient.
- (h) Refund of excess tax paid is allowed under the Income-tax Act.
- (i) The Central Board of Direct Taxes (CBDT) is responsible for the administration of direct taxes in India.
- (j) Income-tax officers do not have the power to scrutinize tax returns.

2. Answer any *three* of the following : $4 \times 3 = 12$

- (a) Differentiate between Assessment Year and Previous Year.
- (b) Define 'income from other sources' with examples.
- (c) What is tax planning?
- (d) What are the different methods of tax payments?
- (e) What is the role of the Central Board of Direct Taxes (CBDT)?

3. Discuss the concept of residential status of an assessee. Explain the different categories of residential status for an individual. 12

4. What are the various expenses that are expressly allowed and disallowed under business and profession income? 12

(3)

5. Explain the tax planning in relation to the following : 12
 - (a) Dividend
 - (b) Capital structure
6. Explain the concept of Tax Deducted at Source (TDS) and its significance. 12
7. Briefly discuss the organizational structure of Income-tax Authorities. 12

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BBA 3rd Semester Exam., 2025

BUSINESS MATHEMATICS AND
STATISTICS—2

Time : 3 hours

Full Marks : 60

Instructions :

- (i) The marks are indicated in the right-hand margin.
- (ii) There are **SEVEN** questions in this paper.
- (iii) Attempt **FIVE** questions in all.
- (iv) Question Nos. 1 and 2 are compulsory.

1. Answer any six of the following : $2 \times 6 = 12$

- (a) What are the sources of primary data?
- (b) Discuss frequency distribution.
- (c) Explain quartile deviation.
- (d) Discuss skewness.
- (e) Describe scatter diagram.
- (f) Discuss the addition law of probability.

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- (g) Describe probability function.
- (h) Explain forecasting.
- (i) Discuss Bernoulli trials.
- (j) Describe the use of estimation in business.

2. Answer any *three* of the following : $4 \times 3 = 12$

- (a) Discuss the construction of frequency curve.
- (b) Describe the properties of correlation.
- (c) Write down the criteria of a good statistical table.
- (d) Describe the addition law of estimation.
- (e) Describe the properties of Poisson distribution.

3. Describe various measures of central tendency with their applications in business. 12

4. Describe regression analysis and fitting of a quadratic equation. 12

(3)

5. Write down the smoothing method of forecasting. 12
6. Discuss normal distribution and characteristics of it. 12
7. Define estimation. Describe a method of estimation. 12

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BBA 3rd Semester Exam., 2025

FINANCIAL MANAGEMENT—2

(Managerial Accounting)

Time : 3 hours

Full Marks : 60

Instructions :

- (i) The marks are indicated in the right-hand margin.
- (ii) There are **SEVEN** questions in this paper.
- (iii) Attempt **FIVE** questions in all.
- (iv) Question Nos. 1 and 2 are compulsory.

1. Choose the correct answer of the following
(any six) : $2 \times 6 = 12$

(a) Management accounting is used as

- (i) compulsory
- (ii) optional
- (iii) mandatory
- (iv) Any of the above

(b) The management is provided with invaluable services by management accounting through

- (i) controlling function
- (ii) financial data evaluation
- (iii) all managerial functions
- (iv) None of the above

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(Turn Over)

(c) Which of the following statements is true according to management accounting?

(i) Management accounting is compulsory.

(ii) It is objective in nature.

(iii) It is mainly focused on future.

(iv) Management accounting and cost accounting are similar.

(d) Which of the following is not a management accounting tool?

(i) Cash flow statement

(ii) Funds flow statement

(iii) Ratio analysis

(iv) Process costing

(e) What is the scope of management accounting?

(i) Cost accounting

(ii) Budgeting

(iii) Forecasting

(iv) All of the above

(f) The accounting data are analyzed and evaluated with the help of

(i) tools and techniques

(ii) audit

(iii) statutory forms

(iv) None of the above

(3)

- (g) Management accounting deals with managing
- (i) decision-making
 - (ii) raising finance
 - (iii) tax returns
 - (iv) Final Accounts preparation
- (h) What are the decisions made for a long-term period called?
- (i) Working capital decisions
 - (ii) Future decisions
 - (iii) Capital budgeting decisions
 - (iv) Profit-volume analysis
- (i) What is the basic function of management accounting?
- (i) To serve public
 - (ii) To manage the performance of the financial function
 - (iii) To serve government
 - (iv) All of the above
- (j) Which type of information can be recorded in management accounting?
- (i) Quantitative
 - (ii) Qualitative
 - (iii) Both (i) and (ii)
 - (iv) All of the above

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(Turn Over)

(4)

2. Answer any *three* of the following questions :

4×3=12

- (a) Explain modern approach in financial management.
 - (b) Write a short note on wealth maximization.
 - (c) Brief about the cost of equity shares.
 - (d) What do you understand by NOI approach?
 - (e) What do you understand by working capital management?
3. Discuss various sources of raising working capital finance. 12
4. Explain operating and financial leverage. 12
5. Illustrate the calculation of overall cost capital based on historical weights with the help of imaginary numerical figures. 12
6. Explain any four techniques for capital budgeting. 12
7. Explain the various scopes of financial management. 12

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BBA 3rd Semester Exam., 2025

HUMAN RESOURCE MANAGEMENT—2

Time : 3 hours

Full Marks : 60

Instructions :

- (i) The marks are indicated in the right-hand margin.
- (ii) There are **SEVEN** questions in this paper.
- (iii) Attempt **FIVE** questions in all.
- (iv) Question Nos. 1 and 2 are compulsory.

1. Answer any six of the following questions :

2×6=12

- (a) Define human resource planning.
- (b) Define personnel management.
- (c) Define wage.
- (d) Explain turnover.
- (e) Explain fringe benefits.
- (f) Define counselling.
- (g) Explain discipline.
- (h) Why is promotion important?

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(2)

- (i) How can health and safety be ensured?
- (j) Why are training and development important in any organization?

2. Answer any *three* of the following questions :

4×3=12

- (a) State the importance of job analysis.
 - (b) Discuss about induction process.
 - (c) State the importance of job evaluation.
 - (d) State the factors responsible for employee welfare.
 - (e) Discuss about collective bargaining.
3. Discuss the objectives and importance of human resource planning in India. 12
4. Discuss the role of job compensation in employee motivation and retention. 12
5. Discuss the role of promotion in employee development and career advancement. 12
6. Describe employee grievances and discipline with respect to human relations. 12
7. Discuss the role of HR audits in ensuring compliance with laws and regulations. 12

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BBA 3rd Semester Exam., 2025

PSYCHOLOGY

Time : 3 hours

Full Marks : 60

Instructions :

- (i) The marks are indicated in the right-hand margin.
- (ii) There are **SEVEN** questions in this paper.
- (iii) Attempt **FIVE** questions in all.
- (iv) Question Nos. 1 and 2 are compulsory.

1. Answer any six of the following questions :

2×6=12

- (a) Define perception.
- (b) What is encoding?
- (c) What is forgetting?
- (d) Who is known as the father of Psychology?
- (e) What is intelligent quotient?
- (f) Define selective attention.
- (g) What is learning?
- (h) Define punishment.
- (i) Who is known as the father of behaviourism?
- (j) What do STM and LTM stand for?

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(2)

2. Answer any *three* of the following questions :

4×3=12

- (a) What is the main principle of behaviourism?
- (b) Explain the distinction between sensation and perception.
- (c) Briefly explain the scope of industrial/organizational psychology.
- (d) Explain the experimental method in psychology.
- (e) Briefly explain the concept of programmed learning.

3. Define memory and elaborate on how memory is formed. 12

4. Discuss different determinants of perception. 12

5. Discuss Schachter and Singer's two-factor theory of emotion with examples. 12

6. Explain the different factors that impact the learning process. 12

7. Discuss various personality tests and their applications. 12

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BBA 3rd Semester Exam., 2025

FINANCIAL MANAGEMENT—2

(Managerial Accounting)

Time : 3 hours

Full Marks : 60

Instructions :

- (i) The marks are indicated in the right-hand margin.
- (ii) There are **SEVEN** questions in this paper.
- (iii) Attempt **FIVE** questions in all.
- (iv) Question Nos. 1 and 2 are compulsory.

1. Choose the correct answer of the following

(any six) :

2×6=12

(a) Management accounting is used as

(i) compulsory

(ii) optional

(iii) mandatory

(iv) Any of the above

(b) The management is provided with invaluable services by management accounting through

(i) controlling function

(ii) financial data evaluation

(iii) all managerial functions

(iv) None of the above

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(Turn Over)

(c) Which of the following statements is true according to management accounting?

(i) Management accounting is compulsory.

(ii) It is objective in nature.

(iii) It is mainly focused on future.

(iv) Management accounting and cost accounting are similar.

(d) Which of the following is not a management accounting tool?

(i) Cash flow statement

(ii) Funds flow statement

(iii) Ratio analysis

(iv) Process costing

(e) What is the scope of management accounting?

(i) Cost accounting

(ii) Budgeting

(iii) Forecasting

(iv) All of the above

(f) The accounting data are analyzed and evaluated with the help of

(i) tools and techniques

(ii) audit

(iii) statutory forms

(iv) None of the above

(3)

- (g) Management accounting deals with managing
- (i) decision-making
 - (ii) raising finance
 - (iii) tax returns
 - (iv) Final Accounts preparation
- (h) What are the decisions made for a long-term period called?
- (i) Working capital decisions
 - (ii) Future decisions
 - (iii) Capital budgeting decisions
 - (iv) Profit-volume analysis
- (i) What is the basic function of management accounting?
- (i) To serve public
 - (ii) To manage the performance of the financial function
 - (iii) To serve government
 - (iv) All of the above
- (j) Which type of information can be recorded in management accounting?
- (i) Quantitative
 - (ii) Qualitative
 - (iii) Both (i) and (ii)
 - (iv) All of the above

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(Turn Over)

(4)

2. Answer any *three* of the following questions :

4×3=12

- (a) Explain modern approach in financial management.
 - (b) Write a short note on wealth maximization.
 - (c) Brief about the cost of equity shares.
 - (d) What do you understand by NOI approach?
 - (e) What do you understand by working capital management?
3. Discuss various sources of raising working capital finance. 12
4. Explain operating and financial leverage. 12
5. Illustrate the calculation of overall cost capital based on historical weights with the help of imaginary numerical figures. 12
6. Explain any four techniques for capital budgeting. 12
7. Explain the various scopes of financial management. 12

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BBA 3rd Semester Exam., 2025

MARKETING MANAGEMENT—2

Time : 3 hours

Full Marks : 60

Instructions :

- (i) The marks are indicated in the right-hand margin.
- (ii) There are **SEVEN** questions in this paper.
- (iii) Attempt **FIVE** questions in all.
- (iv) Question Nos. 1 and 2 are compulsory.

1. Answer any six of the following questions :

2×6=12

- (a) Give any two merits of Maslow's theory of motivation.
- (b) State any two financial incentives to an individual.
- (c) What do you understand by stereotyping?
- (d) Define primary groups.
- (e) State any two cultural values of a consumer.
- (f) Define learning.

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(2)

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- (g) Give any two demerits of Maslow's theory of motivation.
- (h) State any two examples for secondary groups.
- (i) Define perception.
- (j) Give any two types of personality.

2. Answer any *three* of the following questions :

4×3=12

- (a) Give points to state the influences of psychographics on consumers' behaviour.
- (b) What do you understand by consumer reference groups? Are they beneficial to a consumer?
- (c) State any three ethical values of a consumer.
- (d) Explain consumer as a perceiver.
- (e) What is the difference between wants and needs?

3. Explain motivation, its features and importance. 12

4. What is consumer behaviour? What is the importance of studying the same? 12

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(Continued)

(3)

5. Explain group dynamics with the types of groups. 12
6. Evaluate the various external influences on consumer behaviour, including cultural, social and situational factors. 12
7. Critically assess the role of social media and online communities in shaping consumer behaviour and group dynamics. 12
