

2nd Year (Sem-IV) BBA University Examination, 2022(1st/2nd Semester/Repeat/Supplementary/ Spl Supplementary/Old /Annual/Bi-Annual)

SUBJECT: STATISTICS FOR BUSINESS DECISIONS

PAPER CODE: MAN 401 CBCS Syllabus

Time: 3 hours

Full Marks: 100

Attempt any five questions, each question carries equal marks.

1.

- a) Calculate the arithmetic mean and median for the given frequency distribution. Hence calculate the mode using the empirical relationship between mean, median and mode.

Class Limit	1-10	11-20	21-30	21-40	41-50	51-60	61-70
Frequency	8	15	25	20	16	10	6

- b) Calculate the three quartiles and mode for the following frequency distribution:

Weight (Kgs)	14-18	18-22	22-26	26-30	30-34	Total
Frequency	15	40	25	13	7	100

$$[(4+4+2)+(2.5 \times 4)=20]$$

2.

- a) Calculate the mean absolute deviation and its coefficient for the following:

Height (in inches)	60-62	63-65	66-68	69-71	72-74
Frequency	5	18	42	27	8

- b) Find the quartile deviation for the following data:

Variable	3	5	7	9	11	13
Frequency	2	7	10	9	6	1

- c) If Coefficient of Skewness = -0.375, Mean = 62, and Median = 65, find the standard deviation.

$$[(8+2)+7+3=20]$$

3.

- a) Calculate the correlation coefficient from the following information.

x	43	21	25	42	57	59
y	99	65	79	75	87	81

- b) Ten competitors in a musical contest were ranked by three judges A,B, and C In the following order:

Competitors	1	2	3	4	5	6	7	8	9	10
Rank by A	1	6	5	10	3	2	4	9	7	8
Rank by B	3	5	8	4	7	10	2	1	6	9
Rank by C	6	4	9	8	1	2	3	10	5	7

Using Rank Correlation method, discuss which pair of judges has the nearest approach to common liking in Music.

$$(10+10=20)$$

4.

- a) From the following data find the two regression equations and calculate the value of y when $x=15$.

x	1	3	4	6	8	9	11	14
y	1	2	4	4	5	7	8	9

- b) The two regression equations are $2x - 3y = 0$ and $4y - 5x - 8 = 0$.

- I. Identify the two regression equations
- II. Calculate arithmetic mean of x & y
- III. Find the correlation coefficient between x and y
- IV. Predict the value of x when y is 18

$$[(4+4+2)+(2+3+3+2)=20]$$

5.

- a) The following are the group index numbers and the group weights of an average working class family's budget. Construct the Cost of Living Index number:

Group	Food	Fuel & Lighting	Clothing	Rent	Miscellaneous
Index No.	352	220	230	160	190
Weight	48	10	8	12	15

- b) Fit a straight line trend equation by the method of least squares and estimate the value for 2023:

Year	2014	2015	2016	2017	2018	2019	2020	2021
Value	380	400	650	720	690	600	870	930

- c) A man tosses a coin twice and is to receive Rs.2 if a head is shown, and lose Re.1 for a tail. Find his expected gain and risk from the game.

$$(6+8+6=20)$$

6.

- a) State the 95% and 99% confidence interval for population mean when the sample is a large sample and sampling is done in SRSWOR. Define standard error in this context.
- b) A random sample of 100 articles taken from a large batch of articles contains 5 defective articles. (i) Set up 96% confidence limits for the proportion of defective articles in the batch. (critical value of z at 96% is 2.05) (ii) If the batch contains 2696 articles set up 95% confidence interval for the proportion of defective articles.

$$[(3+2)+(5+10)=20]$$

7.

- a) State and explain the Classical definition of Probability.
- b) In a bolt factory, the machines M1, M2, and M3 manufacture respectively 25%, 35% and 40% of the total production. Of their output 5%, 4% and 2% respectively are defective bolts. One bolt is drawn at random from the product and is found to be defective. What is the probability that it was manufactured by machine M3?
- c) Suppose that the number of telephone calls an operator receives from 11:00am to 11:05am follows a Poisson distribution with average number of phone calls be 3. Find the probability that the operator will receive no calls in that time interval tomorrow. ($e = 2.718$)
- d) For a binomial distribution the mean and standard deviation are 4 and $\sqrt{3}$ respectively. Calculate the probability of getting a non-zero value from this distribution.

$$(3+7+6+4=20)$$

8.

Write short notes on any four.

- a) Properties of Arithmetic Mean.
- b) Desirable properties of a good measure of dispersion.
- c) Scatter diagram.
- d) Properties of linear Regression equation for bivariate data.
- e) Components of Time Series
- f) Systematic Sampling Vs. Cluster Sampling
- g) Ideal Index Number

(5X4=20)

2nd Year (Sem-IV) BBA University Examination, 2022(1st/2nd Semester/Repeat/Supplementary/ Spl Supplementary/Old /Annual/Bi-Annual)**SUBJECT: HUMAN RESOURCE MANAGEMENT****PAPER CODE: MAN 402 CBCS Syllabus****Time: 3 hours****Full Marks: 100***Attempt any five questions, each question carries equal marks.*

1.
 - a) Write about the fast changes the organizations are experiencing around the world and how these can be managed through efficient and effective human resource management.
 - b) How has HR management in India shifted from traditional to the emergent?
[10+10=20]
2.
 - a) Design a two day long Induction/ Orientation Programme calendar for the induction of the Sales executives in Elixir Private Limited Company
 - b) Write a proposal to the National Training Manager for a day long Sales Training Programme for Sales Managers (mid-level management), asking for approval, mentioning: Probable Objectives, Trainees, Methods to be Used, Contents of the Training Materials, Execution Plan, and Evaluation Process. The proposal should be written along with the Training Calendar for the ease of understanding.
[10+10=20]
3.
 - a) How is proactive HRD a means to strengthen effectiveness of teams?
 - b) What are the challenges faced by managers in modern organizations in trying to manage a diverse workforce?
[8+12=20]
4.
 - a) What does the term 'grievance' deal with and how it is different from 'dissatisfaction' and 'complaint'?
 - b) State the prerequisites necessary to make effective grievance handling procedure.
 - c) Mention the various stages involved in the grievance handling procedure.
[4+6+10=20]
5.

Read the following case study to answer the questions given below:

WHICH IS MORE IMPORTANT RECRUITING OR RETAINING?

Uptron Electronics Limited, is a pioneering and internationally reputed firm in the Electronics industry. It is one of the largest firms in the country. It attracted employees from internationally reputed institutes and industries by offering high salaries, perks, etc. It has advertised for the position of an Electronics Engineer recently. Nearly 150 candidates applied for the job. Mr. Basu, an Electronics Engineering Graduate from Indian Institute of Technology, Kharagpur, with 5 years working experience in a medium-sized electronics firm, was selected from among the 130 candidates who took tests and interviews. The interview board recommended an enhancement in his salary by Rs 50K more than his present salary at his request. Mr. Basu was very happy to achieve this and he was congratulated by a number of people including his previous employer for his brilliant interview performance, and wished him good luck. Mr. Basu joined Uptron Electronics Ltd. on 21st January, 2016, with great enthusiasm. He also found his job to be quite comfortable and a challenging one and he felt it was highly prestigious to work with this company during the formative years of his career. He found his superiors as well as subordinates to be friendly and cooperative. But this climate did not live long. After one

year of his service, he slowly learnt about a number of unpleasant stories about the company, management, the superior-subordinate relations, rate of employee turnover, especially at the higher level. But he decided to stay on as he had promised several things to the management in the interview. He wanted to please and change the attitude of management through his diligent performance, firm commitment and dedication. He started maximizing his contributions and the management got the impression that Mr. Basu had settled down and will remain in the company. After some time, the superiors started riding rough-shod over Mr. Basu. He was overloaded with multifarious jobs. His freedom in deciding and executing was cut down. He was ill-treated on a number of occasions before his subordinates. His colleagues also started assigning their responsibilities to Mr. Basu. Consequently there were imbalances in his family life, social life and organizational life. But he seemed to be calm and contented. Management felt that Mr. Basu had the potential to bear with many more organizational responsibilities. So the General Manager was quite surprised to see the resignation letter of Mr. Basu along with a cheque equivalent to a month's salary one fine morning on 18th January, 2022. The General Manager failed to convince Mr. Basu to withdraw his resignation. The General Manager relieved him on 25th January, 2022. The General Manager wanted to appoint a committee to go into the matter immediately, but dropped the idea later.

- a) What prevented the General Manager from appointing a committee?
- b) What is wrong with the recruitment policy of the company?
- c) Why did Mr. Basu's resignation surprise the General Manager?
- d) As per you, what could have prevented Mr. Basu from the sudden resignation and what is the core problem of the organization from Human Resource Management point of view.

[4+4+4+8=20]

6.
 - a) '360 degree Appraisal has been one of the best methods of Appraisals'- Expound the meaning with suitable examples.
 - b) Mention how collective bargaining is conducted and justify its need in the context of Indian industries.

[10+10=20]

7.
 - a) 'In contemporary Human Resource Management, Human Resources Accounting and Human Resource Audit are of paramount importance'- Explain the statement with justifiable reasoning.
 - b) 'HRIS is an imperious instrument for any small to large organization from effectiveness and efficiency perspective'- Elucidate the statement citing at least one 'HRIS' software as an example, explaining its domain/s.

[10+10=20]

8. Write short notes on **any four**

- a) Importance of HR managers in the organization.
- b) Paired Comparison method of Appraisal
- c) Managing diverse workforce.
- d) Social Securities in employment
- e) External and internal factors in the Human Resource Planning Process.
- f) Explain the steps of recruitment and selection.
- g) Intramural functions of trade unions

[5×4=20]

Time: 3 hours

Full Marks: 100

Attempt any five questions, each question carries equal marks.

1.
 - a) Amounts of Rs.5,000 are deposited at the end of each year for five years, at 12% rate of interest(compounded annually).
 - i. Calculate the Present and Future values of these annuities.
 - ii. If the above annuities of Rs.5,000 are deposited at the beginning of each year (i.e. annuity due), find their Present and Future values.
 - b) More frequent the compounding periods, higher the effective annual rate – justify the statement using a 16% annual rate of interest.

[(6+6)+8=20]

2. A firm whose cost of capital is 10% is considering two mutually exclusive projects X and Y, cash flows (in Rupees lakhs) of which are given below:

Year	0	1	2	3	4	5	6
Project-X	(310)	110	110	110	110	110	110
Project-Y	(310)	140	140	140	140		

- a) Calculate the internal rate of return (IRR) of projects X and Y.
- b) Calculate the net present value (NPV) of projects X and Y.
- c) Which project would you select and why?

(8+8+4=20)

3.
 - a) Given below is the capital structure of a firm, along with its specific costs of capital:

In Rupees crore	Book Value	Market Value	Pre-tax cost
Equity capital	240	310	12%
Preference capital	30	30	10%
Debt	200	210	15%

Calculate the weighted-average cost of capital (WACC) based on both book-value and market-value. The firm's tax rate is 30%.

- b) A company issues 10% debentures with a face value of Rs.1000, redeemable at the end of 10 years. These debentures are issued at a discount of 4% with floatation cost at 1%. Calculate the cost of debenture capital if the company's tax rate is 30%.

(12+8=20)

4.
 - a) A firm's EBIT (earnings before interest and tax) is Rs.40,00,000. Its cost of equity is 14%, and it has issued 9% debentures of Rs.60,00,000.
 - i. Calculate the firm's value and its overall cost of capital, as per the Traditional (WACC) approach.
 - ii. The firm now increases its debt by another Rs.15,00,000. The cost of debt as a result increases to 10%, and cost of equity becomes 15%. What happens to the firm's value and its overall cost of capital?

- b) Leverage arises from the existence of fixed costs – define Operating, Financial, and Combined leverages.

[(8+8)+4=20]

5.

A company has the option of adopting dividend payout ratios of 40% and 60%. It can earn returns on investment of 14%, 12%, and 10% on its retained earnings. Given that the company's earnings per share is Rs.10 and cost of capital is 12%:

- Compute the price of the company's shares based on the Walter model.
- Compute the price of shares according to the Gordon model.
- What conclusion can you draw from (a) and (b) above?

(8+8+4=20)

6.

- a) A firm's current sales stand at Rs.800,000, and it provides 30 days credit to its customers. The firm is contemplating an increase in credit period by 30 days, which would push up sales by Rs.200,000. Bad debt on additional sales is estimated at 8%. The firm's cost of capital is 12%, and tax rate is 30%. Variable-cost to sales ratio is 85%.

- Calculate the opportunity cost arising from the change in receivables (debtors).
 - Calculate the effect of increasing the credit period on the firm's residual income.
 - Justify whether the firm should increase its credit period or not.
- b) State with logic the various motives for holding cash (by a firm)

[(6+6+4)+4=20]

7.

- a) The cost structure of a firm is given below. You are to calculate the working capital (net) required to finance a level of activity of 240,000 units of output for a year. Add a 10% contingency.

Raw Material	50
Direct labour	10
Overheads (including depreciation of Rs.10)	30
Total cost	90
Selling Price	120
Profit	30

Additional information:

- Cash sales are 25% of total sales
- Cash purchases are 25% of total purchases
- Raw materials are held in stock on an average for 2 months
- WIP (assume 50% completion) will approximate ½ month production
- FG remains in the warehouse on an average for 1 month
- RM suppliers extend 1 month credit
- Debtors are given 2 months credit
- Time lag in payment of wages is 1 month and ½ month for overheads
- Minimum desired cash balance is Rs.50,000

- b) With the help of formula, explain the cash conversion cycle (CCC).

16+4=20)

8.

Write short notes on any four of the following:

- Tax-shield.
- Hurdle rate.
- Pecking Order theory.
- Optimal Capital Structure.
- IRR versus WACC and their effect on NPV.
- Modigliani & Miller theory of irrelevance of dividends.
- Conservative versus Aggressive working capital management.

(4x5=20)

2nd Year (Sem-IV) BBA University Examination, 2022
 (1st/2nd Semester/Repeat/Supplementary/ Spl Supplementary/Old /Annual/Bi-Annual)
SUBJECT: TAX PLANNING
PAPER CODE: MAN 404 CBCS Syllabus

Time: 3 hours**Full Marks: 100****Attempt any five questions, each question carries equal marks.**

1.

- a) Mr. Khosla an employee of M/s. Star India Ltd. (multinational company) provided the following particulars of his Salary income during the period 1.4.2021 to 31.3.2022 being last year before his retirement. Compute Net Taxable salary of Mr. Khosla for the Assessment Year 2022-23.

Basic Salary Rs. 1,40,000 per month.

Commission 0.4% of Turnover (Turnover being Rs. 1Crore)

Bonus Rs. 50,000 per annum.

Gratuity (in service for 20 years) Rs.18,00,000.

Commuted Pension received Rs.3,00,000.

Dearness Allowance Rs. 5,000 per month.

Children Education allowance Rs. 1,000 per month (he has one Daughter)

House Rent Allowance Rs.8,000 per month (Rent paid for house at Siliguri Rs. 15,000 per month)

Medical Allowance Rs. 1,500 per month. (Actual expenditure incurred Rs. 15,000)

Free Refreshment provided in office worth Rs. 20,000 per annum.

Conveyance provided by employer amounting to Rs. 30,000 per annum.

- b) State the Non monetary Perquisites taxable only in the hands of Specified employees.
 c) Explain Tax treatment of Children Hostel Allowance.

(12+4+4=20)

2.

- a) Calculate Tax liability of Mr. Rahul (Aged 45 Years) after considering his income from the following heads for the Assessment Year 2022-23.

Particulars	Amount (Rs.)
Income from Salary	11,50,000
Net Income from Long Term Capital gain (TDS 10%)	1,50,000
Net Income from Business & Profession	1,00,000
Income from Lottery (TDS 30%)	5,00,000
Insurance Premium of LIC paid	50,000
Tuition fee paid for 2 children	90,000
National Saving Certificate purchased	50,000
Health Insurance premium paid	40,000
Donation to Chief Ministers Relief Fund	1,00,000

- b) Deductions under section 80C are available under the old Tax regime. Elaborate any 4 investments that are eligible for deduction under section 80C.

(16+4=20)

3.

- a) "Burden of Tax falls on Consumer" Explain the statement considering the supply chain of Manufacturer-Whole seller-Retailer-Customer assuming rate of GST as 5%.

- b) Explain Leave Travel Concession with exemptions available to an assessee under the Income Tax Act.
- c) Mr. A retired on 31.03.2022. At the time of retirement he worked for 26 Years and 8 Months and received Rs. 2,50,000 as leave encashment. During his tenure of service he availed 17 Months leave. At the time of retirement his Basic salary was Rs. 10,000 per month, Dearness Allowance Rs. 5,000 per month and Commission Rs. 1,20,000 per annum. Calculate Taxable Leave encashment of Mr. A.

(8+6+6=20)

- 4.
- a) Tax liability is computed by either using Tax slab rates of old Tax regime or new Tax regime. Explain when application of New Tax regime will be beneficial to an assessee
- b) State the general rules of Clubbing of income under the Income Tax Act.
- c) The depreciated value of three blocks of assets consisting of Plant X, Y and Z respectively (Rate of depreciation 20% ,30% and 45% respectively) owned by a trading company on April,20 is as followings:
 Plant X: Rs. 1,00,000
 Plant Y: Rs. 70,000.
 Plant Z: Rs. 80,000

The following information are further available:

Asset	Rate of Depreciation	Date of Purchase	When it is put to use	Actual Cost
Plant A	20%	10/7/21	14/7/21	40,000
Plant B	20%	10/8/21	10/8/21	50,000
Plant C	30%	7/8/21	19/12/21	20,000
Plant D	45%	20/6/21	8/1/22	40,000
Building Y	15%	10/4/22	10/4/22	30,000
Building X	30%	10/5/21	10/5/21	25,000

The following assets were sold during the previous year (2021-22):

- Plant X was sold for Rs. 30,000
 Plant A was sold for Rs. 20,000
 Plant B was sold for Rs. 20,000
 Plant C was sold for Rs. 1,00,000

Calculate the depreciation for each block of assets and the written down value of the block after depreciation for Assessment Year 2022-23?

(5+5+10=20)

- 5.
- a) Determine whether the following incomes are taxable in the hands of X for the Assessment year 2022-23 if he is a Non-Resident in India giving reason there of for each case:

Particulars	Amount (Rs)
Profit on Sale of Plant at London (half is received in India)	1,46,000
Profit on Sales of Plant in Delhi (half is received in London)	1,02,000
Interest on UK Development Bonds (entire amount received in London)	40,000
Profit on a sale of a Building in India but received in Sri	90,000

Lanka	
Past untaxed profit of 2015-16 brought to India in 2021-22	10,000
Profit from a business in Chennai and managed from outside India	70,000
Interest on German Development Bonds(one fifth is received in India)	60,000
Capital gains on the sale of a house situated in Pune (sale consideration received in Nepal)	80,000
Income from a business situated in Nepal (40 percent is received in India and 60 percent received outside India)	70,000
Salary (after standard deduction) received in India for services rendered outside India	15,000

b) "The incidence of Income Tax depends upon the residential status of individual". Discuss the statement by giving examples. Also, explain the basic and additional conditions for determining the residential status of individuals?

(10 +10=20)

6.

a) Mr. Y acquired land on 1/04/1995 for Rs. 5,00,000. He incurred improvement expenditure as on:

1/06/2000: Rs. 10,000

1/07/2010: Rs. 1,00,000

1/08/2015: Rs. 2,00,000 and

1/09/2018: Rs. 1,50,000

As on 1/09/2021, Mr. Y sold such property for Rs. 90,00,000. Brokerage@ 2% of sale value was paid by him. The fair rent value of such property as on 1/4/2001 is Rs. 5,50,000. Compute capital gains in the hands of Mr. Y for Assessment Year 2022-23.

(CII for 2001-02:100;2005-06:117;2008-09:137;2009-10:148;2010-11:167;2011-12:184;2015-16:254; 2018-19 :280; 2021-22 :317)

b) "Indexation benefit is available for Long Term capital gains when compared to Short Term capital gains". Discuss the above statement by giving examples. Also, explain the special provision of Section 49(1) in capital gains when the transfer takes place through gift or will.

(10+10=20)

7.

a) Y owns a residential house property. It has two residential units – Unit 1 occupying 25% of the floor area and Unit 2 occupying 75% of the floor area. While Unit 1 is self-occupied by Y for his residential purpose, Unit 2 is let out (rent being Rs. 9,000 per month, rent of 3 months could not be recovered). The municipal valuation of the property is Rs. 1,40,000, standard rent is Rs. 1,20,000, and fair rent is Rs. 1,30,000. Municipal tax is imposed @ 10 percent which is paid by Y. Other expenses during the previous year are insurance Rs. 600, gardener's salary Rs. 300, Interest on borrowed capital (capital borrowed during 1998) for constructing the property Rs. 64,000.

Find the income of Y for the Assessment Year 2022-23 on the assumption that the income of Y from other sources is Rs. 3,00,000.

b) X owns a house property (municipal valuation:Rs. 1,45,000, Fair Rent: Rs. 1,36,000, Standard Rent: Rs. 1,24,000). It is let out throughout the previous year (rent being Rs. 8,000 per month up to November 15, 2021, and Rs. 14,000 thereafter). The property was vacant for the month of March 2022. The municipal tax was imposed @ 15 percent paid by the

property owner. The other expense paid by the owner during the previous year is Rs. 600 for repairs.

Calculate the Income from House property for the Assessment year 2022-23.

(10+10=20)

8.

Write Short Notes on **any four**.

- a) Inter source or Intra head adjustment of Set off of Losses.
- b) Minimum Alternative Tax.
- c) Scope of Corporate Tax Planning.
- d) Electronic filling of Income Tax return.
- e) Difference between Tax Planning and Tax Evasion.
- f) Taxability of Agriculture income.
- g) Five categories of Persons under Income Tax Act.

(4X5=20)

2ndYear (Sem-IV) BBA University Examination, 2022

(1st/2nd Semester/Repeat/Supplementary/ Spl Supplementary/Old /Annual/Bi-Annual)

SUBJECT: E-COMMERCE

PAPER CODE: MAN 405 CBCS Syllabus

Time: 3 hours

Full Marks: 100

Attempt any five questions, each question carries equal marks.

1.
 - a) "Virus, Trojan Horse, and Ransomware are the main threats in the e-commerce environment". Critically examine the statement.
 - b) How do SKE, PKE and Digital Certificates secure Internet communications channels and protect networks, servers, and clients.
 - c) Firewall secures an organization from outside threats"- Explain with a diagram.
(8+8+4=20)
2.
 - a) Identify the major e-commerce payment systems in use today.
 - b) How would you protect your firm against a Denial of Service attack?
 - c) How can a credit card be used in transacting with Amazon.com to buy a merchandise? Explain with the help of a diagram.
6+4+10=20
3.
 - a) Why is digital certificate becoming an integral component of an ecommerce transaction?
 - b) Why is SSL so important to strengthening the digital payment system of ecommerce?
 - c) Give examples of some e-broker services along with their operating models.
 - d) Explain the procedure of online auction with a real life example.
(6+6+4+4=20)
4.
 - a) What kind of B2B business model does www.grainger.com represent? Explain the business model in short.
 - b) "EDI has revolutionized the B2B transactions"- Critically analyze the statement.
 - c) Elucidate the B2C Model, C2B Model, and C2C Model in E-Commerce transactions with example.
[(2+4)+5+9=20]
5.
 - a) With the help of an example illustrate the difference between TAG and TAG in HTML.
 - b) Write Javascript code to enter two numbers, multiply them and display the result in an alert box. You must draw the design of the form also along with the code.
 - c) Illustrate the situations where one should use External CSS, Embedded CSS and Inline CSS?
[4+(7+3)+6=20]
6.
 - a) Illustrate the TCP/IP Model with the help of proper diagram.
 - b) Illustrate the Internet Network Architecture with the help of proper diagram.
 - c) Explain briefly the 4 essential components of the web.
(6+8+6=20)
7.
 - a) Illustrate the differences between E-CRM and Traditional CRM with the help of proper examples.
 - b) State the needs of the website visitors.

c) Elucidate Personalized Marketing with help of proper examples.

(7+3+10=20)

8.

Write short notes on any four.

- a) Extranet
- b) Uniform Resource Locator
- c) Community Model
- d) Intranet
- e) PKE
- f) Digital envelope
- g) e- procurement model

(4x5=20)