

(i) Printed Pages: 3 Roll No. ....

(ii) Questions : 7 Sub. Code : 

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**Bachelor of Business Administration 4<sup>th</sup> Semester  
(2054)**

**ENGLISH & BUSINESS COMMUNICATION SKILLS**

**Paper-BBA-221**

**Time Allowed : Three Hours] [Maximum Marks : 45**

**Note :—**(1) Attempt **ALL** questions.

(2) Write in a neat and legible hand.

**SECTION—I**

1. Answer any **TWO** questions in **100-120** words each :—

- (a) Draw a character sketch of Ananda.
- (b) “Bores, as a rule, are bores always”. Discuss.
- (c) Describe briefly the significance of the title ‘El Dorado’.
- (d) Which aspect of the behaviour of married couples offends Charles Lamb the most ? 5

2. Answer any **ONE** of the following in **350** words :

- (a) What is the message of Tagore’s play ‘Chandalika’ ?
- (b) “A true bore is always unconscious about his unpleasant behaviour”. Elaborate. 10

3. Match the words under Column A with their meanings under

Column B :

**Column A**

Trample

Invocation

Bewilder

Pondering

Diligence

Vicious

**Column B**

Puzzle

Corrupt

Thinking

Crush

Prayer

Hard work

5

### SECTION—II

4. Write a report to Branch Manager telling him about increase in production of various products of company.

OR

Draft a report regarding workers' Agitation for higher bonus and salary.

10

5. Make a précis of the following passage and give a suitable title :

Shopping is essentially a feminine occupation. It requires discrimination, patience and tact and though these qualities are not the monopoly of women, no one will deny that women exhibit them more often than men, at least in the sphere of shopping. But more than this it is clear that these qualities have to be utilised even for small ends. A man may reveal

those when he is to select a tie, a hat or a pair of shoes. But women have an infinite interest in small things. They are penny wise. The difference between a man and a woman is that a woman handles life from the right end while a man starts at the wrong end. A man cares more for bigness and size, while a woman is interested in the small but indispensable things of life. Man lives more in the world of everyday facts. This is the reason why man is more often a failure than a woman. This also explains why women are such adepts in shopping. They are solicitous about the quality of vegetables that they cook, the texture of the clothes that they wear and the price of the furniture that they use. These may be petty things in the eyes of men, but who will deny that they are the stuff of life. 5

6. Discuss in detail different form of Non-Verbal Communication.

**OR**

What is Email ? Discuss its advantages and disadvantages. 5

7. Draft a Curriculum Vitae for the post of Medical Officer by U.T. Administration.

**OR**

Draft a Curriculum Vitae for the post of Sales Manager. 5

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**Bachelor of Business Administration 4<sup>th</sup> Semester  
(2054)**

**FINANCIAL MANAGEMENT**

**Paper-BBA-222**

**Time Allowed : Three Hours] [Maximum Marks : 80**

**Note :—**(1) Attempt any **FOUR** questions each carrying **5** marks from Section-A.

(2) Attempt any **TWO** questions each from Section-B and Section-C respectively carrying **15** marks each.

**SECTION—A**

1. What is the need of wealth maximization ?
2. What are the limitations of Pay Back Period Method of Capital Budgeting ?
3. A company raised loan of Rs. 5,00,000 by 10% debentures issued at 10% discount for a period of ten years, underwriting costs are 2% and tax rate is 50%. Calculate cost of debt after tax.
4. The following information has been calculated for A Co. :  
Trade receivables collection period : 52 days  
Raw material inventory turnover period : 42 days  
Work in progress inventory turnover period : 30 days

Trade payables payment period : 66 days

Finished goods inventory turnover period : 45 days

Calculate operating cycle period for A Co.

5. Calculate Operating Leverage and Financial Leverage for a Firm using the following information : Sales 60,000 units at Rs. 10 per unit; Variable cost at Rs. 4 per unit; The Fixed Cost is Rs. 2,00,000; Also 10% Debentures of Rs. 3,00,000 were raised by the firm.
6. Compute the compound interest on Rs. 4,000 for 2 years at 10% per annum compounded half-yearly.

#### SECTION—B

7. Define Financial Management. What is the scope of finance function in a business enterprise ? Explain the goals of financial management.
8. What is time value of money ? Give the applications of compounding and discounting techniques.
9. A company is considering whether to purchase a new machine. Machines A and B are available for Rs. 8,00,000 each. Earnings after taxation are as follows :

Year	Cash Inflows from Machine A (Rs.)	Cash Inflows from Machine B (Rs.)
1	2,40,000	80,000
2	3,20,000	2,40,000
3	4,00,000	3,20,000
4	2,40,000	4,80,000
5	1,60,000	3,20,000

Evaluate the two alternatives using the following : (a) Payback method, (b) Internal rate of return, (c) Net present value method using a discount rate of 10%.

10. The ZEE Ltd. has the following Book Value Capital Structure as on March 31, 2022 :

6,00,000; Equity Share at Rs. 10 each fully paid

10,000; 9% Preference Shares of Rs. 100 each

30,000; 12% Debentures of Rs. 100 each.

The equity share of the Company sells at Rs. 20 per share. The dividend expected next year is Rs. 2.5 per share, which is expected to grow at 5% per annum. The preference shares are redeemable after 5 years at a Redeemable value of Rs. 120. Corporate tax rate is 30%. You are required to determine the Weighted Average Cost of Capital (WACC) of the company based on book value weights.

#### SECTION—C

11. What is dividend decision ? Explain the relevance and irrelevance theories of dividend decision.
12. What is optimal capital structure ? What factors affect the capital structure decision of the companies ?
13. XY Ltd. needs Rs. 50,00,000 for the installation of a new factory. The new factory is expected to yield annual Earnings Before Interest and Tax (EBIT) of Rs. 10,00,000. In choosing a financial plan, XY Ltd. has an objective of maximising earnings per share. It is considering the possibilities of issuing ordinary shares and raising debt of Rs. 5,00,000 or Rs. 20,00,000 or Rs. 30,00,000. The current market price per share is Rs. 300 and is expected to drop to Rs. 250 if

the funds are borrowed in excess of Rs. 20,00,000. Funds can be raised at the following rates :

- Upto Rs. 5,00,000 at 10%
- Over Rs. 5,00,000 to Rs. 20,00,000 at 15%
- Over Rs. 20,00,000 at 20%

Assuming a tax rate of 50%, advise the company on optimal capital structure.

14. X Ltd. sells goods at a gross profit of 20%. It includes depreciation as part of cost of production. The following figures for the 12 months period ending 31<sup>st</sup> December, 2018 are given to enable you to ascertain the requirements of working capital of the company on cash cost basis. In your working you are required to assume that :

- (i) A safety margin of 15% will be maintained,
- (ii) Cash is to be held to the extent of 50% of current liabilities,
- (iii) There will be no work in progress,
- (iv) Tax is to ignored.
- (v) Stock of raw materials and finished goods are kept at one month's requirements.

Sales-at 2 months credit	Rs. 27,00,000
Materials consumed (suppliers credit is for 2 months)	Rs. 6,75,000
Wages (paid one month in arrear)	Rs. 5,40,000
Manufacturing expenses outstanding at the end of the year (cash expenses are paid one month in arrear)	Rs. 60,000
Total administration expenses (paid as above)	Rs. 1,80,000
Sales promotion expenses-paid quarterly and in advance	Rs. 90,000

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**Bachelor of Business Administration 4<sup>th</sup> Semester  
(2054)**

**RESEARCH METHODOLOGY**

**Paper : BBA-223**

**Time Allowed : Three Hours] [Maximum Marks : 80**

**Note :—**Attempt any **FOUR** questions from Section A and **TWO** questions each from Section B and Section C.

**SECTION—A**

1. What is the purpose of a literature review in research methodology ?
2. What is the role of a research hypothesis in the scientific method ?
3. Describe the purpose of a research instrument in data collection.
4. How does stratified sampling differ from simple random sampling ?
5. What role does the p-value play in hypothesis testing ?
6. Define the term “confidence interval” in the context of statistical analysis. 4×5



### SECTION—B

7. Discuss the strengths and weakness of qualitative and quantitative data collection methods. Provide examples of situations where each approach is most appropriate, and discuss how a mixed-methods approach could enhance research outcomes.
8. Elaborate on the principles of effective question construction. Discuss the differences between open-ended and closed-ended questions, and provide guidelines on when to use each type in a questionnaire. How can researchers ensure clarity and precision in their questions ?
9. Explain the concept of scaling in social science research. Compare various scaling techniques outlining their advantages, disadvantages and ideal applications.
10. Analyze the ethical implications of using sensitive or intrusive questions in a questionnaire. Propose ethical guidelines that researchers should follow when including such questions in their surveys. 2×15

### SECTION—C

11. Compare and contrast convenience sampling and purposive sampling. Discuss the advantages and disadvantages of each, with reference to potential biases in research.
12. Explain the fundamental steps involved in hypothesis testing. Include a discussion on null and alternative hypotheses, significance levels, and the decision-making process.

13. Compare and contrast parametric and non-parametric statistical tests. Provide examples of situations where each type of test would be more appropriate, and discuss the assumptions underlying each.
14. Discuss best practices for reporting the results of hypothesis tests in research papers or reports. Include guidelines for presenting statistical findings, including descriptive statistics, test statistics, p-values, and effect sizes. 2×15

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**Bachelor of Business Administration 4<sup>th</sup> Semester**  
(2054)

**HUMAN RESOURCE MANAGEMENT**

**Paper : BBA-224**

**Time Allowed : Three Hours] [Maximum Marks : 80**

**Note :—** Attempt **FOUR** short answer type questions from Section A. Attempt **TWO** questions each from Section B and C respectively. Each question in Section A carries 5 marks and each question in Section B and C carries 15 marks.

**SECTION-A**

1. What do you mean by Job Rotation ?
2. Define Human Resource Audit.
3. What are the limitations of Human Resource Accounting ?
4. What is Human Resource Management ? What is the need of Human Resource Approach ?
5. What is the purpose of HR Record keeping ?
6. Differentiate between Transfer and Promotion.

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### SECTION-B

7. Define Personnel Management. Discuss the various functions of Personnel Management.
8. What do you understand by Selection Process ? Discuss various steps involved in it.
9. Discuss the basis of Promotion. What should be the elements in a sound promotion policy ?
10. Why is Training essential for an organisation ? Discuss various methods used in the training of employees in an industrial concern.

### SECTION-C

11. What is Human Resource Audit ? Explain need, process and types of Human Resource Audit.
12. State the purpose of HR Record Keeping. Explain the essentials of a good record keeping.
13. "All executives must unavoidably be HR Managers". Explain the statement and discuss the role of HR department in an organization.
14. What do you mean by computerized HRIS ? Explain the need and objectives of HRIS.

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**Bachelor of Business Administration 4<sup>th</sup> Semester  
(2054)**

**TAX LAWS—II**

**Paper : BBA-225**

**Time Allowed : Three Hours]**

**[Maximum Marks : 80**

**Note :—** Attempt **four** questions from Section A, each question carries 5 marks. Attempt **two** questions from Section-B and Section C each, each question carries 15 marks.

**SECTION—A**

1. Distinction between direct and indirect taxes.
2. Discuss the shortcomings in previous Indirect Tax Structure.
3. Write note on IGST.
4. The following are the particulars of income and loss of an individual under different heads of income. Set off losses in the assessment year 2023-2024 and find out gross total income.  
Income from house property A 5000  
Income from house property B (8000)  
Income from Interest on securities 20000  
Income cycle business (20000)  
Speculation Gain 20000, LTCG 6000, LTCL 25000, LTCG 21000.

5. Mr. Anil earned gross total income of Rs. 5,00,000 in the previous year 2022-2023 and made the following donations during the year.
- 10,000 to CM relief Fund Gujarat
  - 15,000 to National foundation for communal harmony
  - 20,000 to Municipality for family planning
  - 45,000 to approved institutions
  - 20,000 to Clean Ganga Fund.
- Compute the amount of deduction under section 80G for the year.
6. Discuss whether the provision of clubbing of income of Minor shall be applicable or not in :
- Ram deposited 5,00,000 in the name of his minor grandson, Monu under fixed deposit account. The deposit carries an annual interest income of 50,000 and Raghu a minor aged 12 years is suffering from Physical Disability specified under Section 80U. His grandfather has deposited 10,00,000 on his name in PNB under FD account. The rate of interest is 11% p.a.

#### **SECTION—B**

7. Under what circumstances income of other persons can be included in the income of assessee under the Income Tax Act, 1961 ?
8. Discuss the provisions regarding deductions in respect of certain payments under Section 80.
9. Mr. Verma is the manager of Punjab Cotton Mills. He draws a salary of Rs. 33,000 p.m. His other incomes are as:
- Interest on FD with PNB 11,200 and Interest on SD account in the bank 22,000.
  - Winning from lottery 60,000
  - Dividends from an Indian Company 3,600
  - LTTCG from the sale of his residential house occupied for the last

20 years 1,15,000. He purchased another house for the residence for Rs. 1,05,000 within four months of the sale of the residential house.

STCL 10,000

LTCL brought forward from the AY 2021-22 Rs. 20,000

The following deductions are claimed:

LIP (Policy for 1,00,000) taken in the year 2005 Rs. 14,500

Donation for Punjabi University 5000

Donation to Clean Ganga Fund set up by GOI 5000

Education for his children 4500

Compute Taxable Income And Tax Liability for the year 2022-2023.

10. From the following particulars determine Profit or Loss to be carried forward as the case may be for the AY 2023-2024 :

Loss for 2015-16 C/F 1,00,000

Loss for 2016-17 C/F 15,000

Depreciation for 2016-17 C/F 5,000

Loss for 2017-18 C/F 10,000

Depreciation for 2017-18 C/F 5,000

Loss for 2018-19 C/F 5,000

Depreciation for 2018-19 C/F 2,500

Loss for 2019-20 C/F 5,000

Depreciation for 2019-20 C/F 2,500

Profit for 2020-21, 15,000

Depreciation due for 2020-21, 5,000

Profit for 2021-22, 50,000

Depreciation due for 2021-22, 10,000

Profit for 2022- 23, 1,20,000

Depreciation due for 2022-23, 10,000

### SECTION—C

11. Explain various penalties imposed under Section 122 of the GST Act.
12. GST is old wine in new bottle – explain in detail.
13. Explain the procedure of registration of GST Act, 2017.
14. (a) Levy and collection of CGST & SGST  
(b) Levy and collection of IGST.



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**Bachelor of Business Administration 4<sup>th</sup> Semester  
(2054)**

**FUNDAMENTALS OF E-COMMERCE**

**Paper : BBA-226**

**Time Allowed : Three Hours] [Maximum Marks : 80**

**Note :—**(1) Section A is compulsory. Attempt any **FOUR** questions. Each question carries **5** marks in Section A.

(2) From Section B attempt any **TWO** questions. Each question carries **15** marks.

(3) From Section C attempt any **TWO** questions. Each question carries **15** marks.

**SECTION—A**

Answer the following questions briefly :

1. Explain the key drivers of E-Commerce.
2. Differentiate between E-Commerce and Traditional Commerce.
3. Explain the pros and cons of B2C Model.
4. State briefly relevance of E-Commerce in globalization.
5. Write a short note on electronic fund transfer.
6. Explain the threats of cryptography.

### SECTION—B

7. What is E-Commerce ? Discuss various features of E-Commerce.
8. What is E-Business ? Discuss the importance of E-Business with examples.
9. Discuss the factors contributing to the growth of E-Commerce in India.
10. Discuss the legal and regulatory environment of E-Commerce in India.

### SECTION—C

11. What is the impact of E-Commerce on education and financial services ?
12. Explain the socio-economic impact of E-Commerce.
13. What are the security issues involved in EPS and explain the measures to prevent ?
14. What is the importance of digital signatures ? Discuss the process of creating digital signatures.