

(i) Printed Pages : 2 Roll No.

(ii) Questions : 10 Sub. Code :

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Master of Commerce 3rd Semester

(2124)

TAX PLANNING AND MANAGEMENT (With GST)

Paper : M.C.-302

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt five questions in all, selecting at least one question from each unit. Each question carries equal marks.

UNIT—I

1. Write a note on Tax Planning by Company Assessee through :
 - (a) Depreciation Allowance. 8
 - (b) Amortization of Preliminary Expenses. 8
2. "Tax planner should have a thorough knowledge of various sources of law relating to Income Tax". Discuss the statement indicating various such sources of law relating to Income Tax. 16
3. Examine the structure of direct and indirect taxes in India pre and post July 2017. Do you think that the new taxation system is suitable for India ? 16

UNIT—II

4. Explain various kinds of companies under the Income Tax Act. 16

5. Discuss the provisions related to carry forward and set off of losses under the Income Tax Act. 16

UNIT—III

6. Explain the provisions of Tax Planning in :
- (a) Own or Lease decision. 8
 - (b) Repair or Replace decision. 8
7. What kind of comprehensive Tax Planning you will make if you are planning to start a Sole Proprietorship Business ? 16
8. What are the major tax planning issues in deciding the location of business unit ? 16

UNIT—IV

9. Explain the provisions of Levy and Collection of CGST and SGST under GST. 16
10. What are the conditions for opting for the Composition Level Scheme under Section 10 of GST Act ? 16

(i) Printed Pages : 2 Roll No.

(ii) Questions : 10 Sub. Code :

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Master of Commerce 3rd Semester
(2124)

**INTEGRATED MARKETING COMMUNICATION &
BRAND EQUITY (Group A : Marketing)**

Paper : M.C.-303

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt five questions in all by selecting at least one question from each unit. Each question carries equal marks.

UNIT—I

1. What do you mean by advertising agencies ? What role do they play in marketing communication ? Discuss the ways they are paid for their services.
2. What is attitude ? How attitude is formed ? Can attitude be changed ?
3. (a) What is a brand image ? How it is built ?
(b) What are brand-customer touch points ?

UNIT—II

4. What do you mean by branding ? Discuss the challenges and opportunities associated with branding.

5. What is brand equity ? How is it built and measured ?

UNIT—III

6. What do you mean by market segmentation ? How is it done ?
7. What is creativity in IMC ? What role does it play in an effective IMC message strategy ?

UNIT—IV

8. What do you mean by media vehicles ? How media planning is done ?
9. What do you mean by consumer sales promotion ? How is it different from trade promotion ? Discuss various tools of consumer sales promotion.
10. Discuss :
- (a) E-mail marketing.
 - (b) Co-marketing communication.

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(ii) Questions : 10 Sub. Code :

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Master of Commerce 3rd Semester
(2124)

HUMAN RESOURCE DEVELOPMENT
(Group B : Human Resource Management)

Paper : M.C.-305

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt five questions in all, selecting at least one question from each unit. Each question carries equal marks.

UNIT—I

1. How has the changing business environment impacted the development of HRD practices ?
2. Discuss how HRD programs can be designed to enhance employee engagement and retention.
3. What are strategic HRD interventions, and how do they address the needs of different organizational groups ?

UNIT—II

4. How do factors like leadership style, communication, and employee participation influence HRD climate ?
5. What is the role of trade unions in negotiating HRD programs and training opportunities for workers ?

6. Discuss the importance of HRD initiatives aimed at workers in improving productivity and job satisfaction.

UNIT—III

7. How does HRD contribute to public service delivery and governance in government organizations ?
8. How does HRD contribute to the skill development and preparedness of personnel in the armed forces ?

UNIT—IV

9. How do HRD practices in developed countries differ from those in developing countries ?
10. How is technology, particularly AI and machine learning, expected to influence the future of HRD ?

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(ii) Questions : 10 Sub. Code :

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Master of Commerce 3rd Semester

(2124)

(Group B : Human Resource Management)

INDUSTRIAL RELATIONS

Paper—M.C.-306

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

Note :— (1) Each question carries equal marks.

(2) The students are required to answer any FIVE questions in all, selecting at least ONE question from each Unit.

UNIT—1

1. "Weakness of trade unions lessens the scope of bargaining power of the labour." Discuss the statement in light of power of trade unions as per different theories of relevance of trade unions.
2. "Trade unions in India suffer from various inherent defects, in spite of its legal and social power and acceptance." Enlighten the statement.

UNIT—2

3. Explain the membership verification procedure of Trade Unions.
4. Write a detailed note on ILO. Discuss the objectives of its formation. What are the major achievements of ILO till date ?

5. "Union-management relations never remain static." Comment and discuss union-management perspectives.

UNIT—3

6. How industrial disputes can be resolved through statutory and non-statutory methods ?
7. What do you mean by workers' participation in decision making ? What are the hurdles in it ? Explain how it can be made effective.
8. "In order to bring fundamental socio-economic change in modern plurality set up, Industrial democracy is the must to be set-up." Comment and discuss the scope of Industrial democracy in contemporary Industrial Relations.

UNIT—4

9. Outline the employee grievance handling system in West Germany and UK.
10. Explain the meaning, features, advantages and limitations of collective bargaining.