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B.Com.(Professional) (2013 to 2017 Batch) (Sem.–6)

# ENVIRONMENTAL SCIENCE

Subject Code : EVSE-101

M.Code : 71029

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTION TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains SIX questions carrying TEN marks each and a student has to attempt any FOUR questions.

## SECTION A

1. **Write short notes on the following :**

 a) Mention various effects of water pollution

 b) Define Ecology.

 c) Differentiate between biotic and Abiotic components of environment.

 d) Write the uses of forests.

 e) Define lithosphere.

 f) What are climate, weather and rain?

 g) What is the impact of global warming?

 h) What is the necessity of water conservation scheme?

 i) What is In-situ conservation?

 j) Define Thermo cline?



## SECTION-B

Q2. Why it is necessary to create environmental awareness?

Q3. "*Population, consumerism and waste production are interrelated*". Comment.

Q4. Discuss the major environmental impacts of mineral extraction.

Q5. What is the role of IT in environment and human health?

Q6. Discuss briefly :

 a) Water shed management

 b) Environmental ethics

Q7 "*Environmental ethics effectively change the role of human from conqueror of the land to citizen and protector of environment.*" Comment.



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B.Com (2013 to 2017 Batch) (Sem.–6)

**INCOME TAX-II**

**Subject Code : BCOP-601**

**Paper ID : [A2258]**

Time : 3 Hrs.

Max. Marks : 60

**INSTRUCTION TO CANDIDATES :**

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains SIX questions carrying TEN marks each and a student has to attempt any FOUR questions.

## SECTION-A

**Q.1 Answer briefly :**

a) Explain the Revised return.

b) What do you mean by self assessment?

c) Who is liable to pay advance tax?

d) What is the time limit for filing revised return for the FY 2017- 18?

e) Explain the basic concept of basic assets for levying wealth tax.

f) Specify the name **any three** assets those are exempted from wealth tax.

g) To whom TAN card is issued?

h) Who is the highest income tax authority as per the Income Tax Act 1961?

i) What is a Tax deducted at source?

j) Specify the minimum tax limit to levy wealth tax.





## SECTION–B

Q.2 Discuss the statutory obligations of an assessee to file a return of his income and indicate the time limits for filing the return.

Q.3 Explain the incidence of wealth tax. Discuss in detail the different exemptions are available to assessee from wealth tax .

Q.4 Compliance with legal formalities is less costly than the payment of penalty or interest due on taxes. Explain the statement briefing the defaults and penalties under the Income-tax Act.

Q.5 Explain the procedures regarding refund of excess tax paid by the assessee to the Department.

Q.6 State the provisions regarding deduction of tax at source in respect of the following incomes :

a) Rent

b) Professional or technical fees.

c) Winning from horse races.

Q.7 Discuss how regular assessments and best judgment assessments are made under the Act?

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B.Com.(Professional) (2013 to 2017 Batch) (Sem.–6)

## INCOME TAX-II

Subject Code : BCOP-601

M.Code : 71026

Time : 3 Hrs. Max. Marks : 60

**INSTRUCTION TO CANDIDATES :**

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains SIX questions carrying TEN marks each and a student has to attempt any FOUR questions.

### SECTION-A

1. **Answer briefly :**

   a) Definition of Deemed Assets as per Sec. 4.

   b) Who is an Assessee?

   c) What is Duty?

   d) What is PAN?

   e) What is Wealth?

   f) What is an Adjudication?

   g) What is Direct Tax?

   h) What is Prosecution?

   i) What is Section 234?

   j) What is an Appeal?



### SECTION-B

2. How would you compute the Taxable Income? Discuss the required steps in detail.
3. Write a detailed note on Advance Payment of Tax.
4. Discuss the various types of Returns in detail.
5. Discuss major Penalties and Prosecutions under the existing laws of Income Tax Act.
6. Under wealth tax act, explain in detail each class of Asset in detail.
7. Discuss the important features of wealth tax in detail.



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B.Com.(Professional) (2013 to 2017 Batch) (Sem.–6)

# INDUSTRIAL RELATIONS AND LABOUR LAWS

Subject Code : BCOP-602

M.Code : 71027

Time : 3 Hrs.

Max. Marks : 60

**INSTRUCTIONS TO CANDIDATES :**

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains SIX questions carrying TEN marks each and students have to attempt any FOUR questions.

## SECTION-A

Q1. **Write briefly :**

a) Define Trade Union.

b) What is a grievance?

c) What is Gandhian approach to industrial relations?

d) What are the aims of collective bargaining?

e) Define Industrial Conflict.

f) Define arbitration.

g) What are the disputes of interest?

h) Define Wage.

i) What is dependents' benefit?

j) Define adjudication.





## SECTION-B

Q2. Discuss the concept and nature of industrial relations.

Q3. Explain the organisation structure of Quality Circles.

Q4. Discuss the causes and effects of grievances in industrial organisations.

Q5. Explain various types of Workers' Participation In Management.

Q6. Explain the conciliation procedure under the Industrial Disputes Act, 1947.

Q7. Discuss the main provisions of the Payment of Wages Act.



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Total No. of Questions : 07

B.Com (2013 to 2017 Batch) (Sem.–6)

**FINANCIAL MANAGEMENT**

Subject Code : BCOP-603

M.Code : 71028

Time : 3 Hrs. Max. Marks : 60

**INSTRUCTION TO CANDIDATES :**

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains SIX questions carrying TEN marks each and a student has to attempt any FOUR questions.

## SECTION-A

**1. Write short notes on the following :**

(a) Define financial plan.

(b) Very briefly describe shareholder wealth maximization.

(c) Define operating leverage.

(d) What are various forms of dividends?

(e) What is the key outcome of Modigilani - Miller approach regarding capital structure?

(f) Define Capital Budgeting.

(g) Define NPV.

(h) Define Expected Value.

(i) What is ABC analysis?

(j) Define working capital.



## SECTION-B

2. Describe the scope of finance function highlighting the main financial decisions that management must make.

3. Explain in detail factors affecting capital structure.

4. Discuss why the NPV method of project appraisal is regarded superior to IRR method.

5. Discuss cost of capital and its various components.

6. Discuss the main factors that determine the working capital requirements in manufacturing firm.

7. Write short notes on :

   (a) Receivable management

   (b) Inventory management



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B.Com (Professional) (2013 to 2017 Batch) (Sem.–6)

# ENTREPRENEURSHIP DEVELOPMENT

Subject Code : BCOP-605

M.Code : 71030

Time : 3 Hrs. Max. Marks : 60

**INSTRUCTION TO CANDIDATES :**

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains SIX questions carrying TEN marks each and a student has to attempt any FOUR questions.

## SECTION-A

1. **Write short notes on :**

   a) Technical Entrepreneur.

   b) Characteristics and trait.

   c) Entrepreneur and manager.

   d) Project closure.

   e) Types of project termination.

   f) Capital formation.

   g) Equitable spread of income and wealth.

   h) Need of technology.

   i) BIFR.

   j) Window dressing





## SECTION-B

2. Is it necessary for an Entrepreneur to be a manager also?

3. Define Self Made Entrepreneur. Also discuss the role of Entrepreneur in economic development.

4. What is risk identification and risk analysis in project management?

5. Elaborate various schemes initiated by the government to improve technology of small units.

6. Delineate the magnitude of sickness of industry in India.

7. "*What can't be cured should not be endured but ended*". Comment on this statement?

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