

2021

(December)

**B.Com. 5th Semester
(Indirect tax GST)**

Full Marks: 100

Pass mark 40

The figures in the margin indicate full marks for the questions.

Time: 3 Hours

Answer any ten from the following questions

5x10=50

1. What are the difference between Direct taxes and Indirect Taxes ?
2. What is GST Stands for ?
3. Which of existing taxes are proposed to be subsumed under GST?
4. Which are the commodities proposed to be kept outside the preview of GST ?
5. Write the GST model in the world .
6. What is supply under GST ?
7. What is TOS and POS under GST ?
8. What is Exempted Supply and non Taxable supply ?
9. What is Composite supply and Mixed supply ?
10. What is input tax credit ?
11. What is input service Distributor under GST .
12. Who are the persons not liable to Registered under GST ?

Choose any five Question from the following

10x5=50

13. Explain the features and importance of GST .
14. What is GST Council ? What are its functions ? How is the Decision making process at GST Council ?
15. Explain the structure of GST in India
16. Write short note :-
 - a. Adjudicating Authority
 - b. Aggregate turnover
 - c. Capital goods
 - d. Casual Taxable persons
 - e. Manufacture
17. Determine the TOS in each of the following situation in accordance with Sec 12 :-

Case	Removal of Goods	Issue of Invoice	Date of Payment
1	10 th Dec 2021	10 th Dec 2021	12 th Nov 2021
2	20 th Dec 2021	28 th Dec 2021	30 th Dec 2021
3	10 th Aug 2021	10 th Aug 2021	7 th April 2021

18. X ltd. Has entered into a contract with Y ltd. To sale (interstate sale) certain goods for Rs. 30,00,000. In addition to the price of goods following additional amount will be paid by Y ltd. To X ltd.

Customize packing of goods Rs. 100,000 and Testing charges of Rs. 70,000. Y Ltd incurred the transportation charges of Rs. 30,000 for bringing to goods. Local cess paid was Rs 20,000 IGST rate is 18% .

Compute value of Taxable supply and IGST .

19. M/S Money exchange ltd. Is an authorized money exchange based out of Kolkotta and is registered under FEMA 1999 , It enters into the following transactions of money exchange:-
- a. Sold US \$ 10000 @ IUS \$ =Rs 61
 - b. Purchase 1000 Euros @ EURO = Rs 70
 - c. Purchase 1000 GBP @ 1GBP = Rs. 99
 - d. Sold 50,000 units of currency ABC @ABC =Rs 15
 - e. RBI reference rate for the various currencies at the relevant time –
1USD \$ =Rs 60
1EURO= Rs 71
1 GBP= Rs 100
 - f. Sold 11300 USD \$ for 6800 GBP you are requested to calculate the value of Taxable supply of service and tax there on if all charges are exclusive of GST . Applicable GST rate is 18%

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2021

(December)

B.Com. 5th Semester
(Human Resource Management)

Full Marks: 100

The figures in the margin indicate full marks for the questions.

Time: 3 Hours

SECTION-A

Question Nos. 1-10 carry 5 marks each.

(10x5=50 marks)

1. Give the difference between personnel management and Human Resource Management.
2. Is Human Resource Management a profession? Explain.
3. What is the main objective of Human Resource Management.
4. What are the steps involved in employee selection.
5. Describe the characteristics of Human Resource Planning.
6. Distinguish between Recruitment and Selection.
7. Write a short note on – Demotion and separation.
8. What are the qualities of a good personnel manager.
9. What is compensation and Bonus.
10. What is Job description?

SECTION-B

Question Nos.11-19 carry 10 marks each

Answer any 5 Question from the following

(10x5=50 marks)

11. Explain the importance and need of Training Programmes.
12. What are the objectives of wage and salary Administration.
13. Write the advantages of Job-Evaluation.
14. What is the need and purposes of Transfers.
15. Define promotion? What are the purposes and advantages of promotion?
16. Describe the function involved in Human Resource Management (HRM).
17. Define Human Resource Management and Explain its nature.
18. Explain the piece, wage system of wage payment: Bring out its merit and de-merit.
19. What is performance appraisal? How can performance appraisal be made more effective?

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2021

(December)

**B.Com. 1st Semester
(Modern Banking)**

Full Marks: 100

The figures in the margin indicate full marks for the questions.

Time: 3 Hours

Answer the following questions:

Section A

For question 1 to 12 choose any 10 question and answer .

10x5=50

1. Write short note on Export – Import (EXIM) Bank of India .
2. What are the basic objectives of a regional rural bank ?
3. Explain the functions of SEBI .
4. Explain in brief primary agricultural credit society .
5. What is “call money market”
6. Write a brief the statutory functions of state Financial corporations .
7. What are development Banks ? Write the objectives of Development Banks.
8. Describe the nature of a Regional Rural Bank .
9. What are the characteristics features of a Regional Bank ?
10. Write a note on Residuary Non- Banking Company (RNBC).
11. What is a non Banking Financial Company (NBFC)?
12. Write any five features of a co – operative banking sector in India .

Section B

For question 13 to 19 choose any 5 question and answer.

5x10=50

13. State the purpose and objectives of setting up the Industrial Development Bank of India (IDBI). Also discuss in brief the main functions of IDBI .
14. What are the features of development banks ? Discuss the promotional role of development bank.
15. Define Regional Rural Bank. Discuss the difference between RRBs and a Commercial bank .
16. What are the vital problems faced by the RRBs in their working systems ? Give suitable suggestion.
17. Examine the RBI, supervisory framework in relation to non- banking financial companies .
18. What are co-operative banks? What are the problems faced by co-operative banking in India ?
19. Discuss the role of Co-operative banks as a facilitators of credit finance to co-operative society in India.

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