

FACULTY OF COMMERCE
B. Com. (CBCS) III - Semester Examination, November 2024
(Common for General / Honours)
Subject: Financial Institutions and Markets
Paper : DSC – 303

Time: 3 Hours

Max. Marks: 80

PART – A
(Short Answer Type)

Note: Answer any five questions.

(5 x 4 = 20 Marks)

1. Write the importance of Indian Financial System
2. Venture Capital
3. Repo and Reverse Repo
4. Treasury Bills
5. Primary Market
6. Foreign Banks
7. Commercial Papers
8. ESOP

PART – B
(Essay Answer Type)

Note: Answer all the questions.

(5 x 12 = 60 Marks)

9. (a) Explain the functions of Indian Financial System.
(OR)
(b) Discuss the Weakness of Indian Financial System.
10. (a) Define Merchant Banking and discuss the services Provided by Merchant Banks.
(OR)
(b) Explain the functions of Commercial Banks.
11. (a) Explain the objectives and functions of Reserve Bank.
(OR)
(b) What are the functions of Money Market? Explain.
12. (a) Discuss about the Money Market Instruments.
(OR)
(b) What do you mean by Debt Market? Write the functions of Debt Market.
13. (a) Define Secondary Market and write the functions of Stock Exchanges.
(OR)
(b) What are the Recent developments in Indian Stock Exchanges?

FACULTY OF COMMERCE
B. Com. (CBCS) III - Semester Examination, November 2024
(Only for Tax Procedure)
Subject: Assessment of Other Entities
DSC – 303

Time: 3 Hours

Max. Marks: 80

PART – A
(Short Answer Type)

Note: Answer any five questions.**(5 x 4 = 20 Marks)**

1. HUF
2. Firm
3. Business Income
4. MAT
5. Cooperative Society
6. Company
7. Coparcenary
8. Private Trust

PART – B
(Essay Answer Type)

Note: Answer all the questions.**(5 x 12 = 60 Marks)**

9. (a) Briefly explain about the residential status of HUF.

(OR)

- (b) The following details of income have been supplied by the Karta of HUF. You are required to compute the Total Income and Tax Liability of HUF. It has deposited Rs.1,20,000 in PPF.

i	Profit from Business	Rs.5,00,000
ii	Salary received by a member of HUF	Rs.1,00,000
iii	Director's fee received by Karta	Rs.80,000
iv	Rental Value of the Property let	Rs.50,000
v	Municipal Taxes	Rs.10,000
vi	Bank Interest on a Fixed Deposit	Rs.50,000
vii	Long Term Capital Gain from the Transfer of Building	Rs.2,00,000
viii	Long Term Capital Gain from the transfer of Investment	Rs. 50,000
ix	Donation to a College which is an approved institution	Rs.1,00,000
x	Profit from an AOP (1/4 Share)	Rs.1,00,000

10. (a) Distinguish between a firms assessed u/s 184 and a form assessed u/s 185.

(OR)

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- (b) Following is the Profit and Loss Account of M/s Himachal Traders, a Partnership Firm (Covered u/s 184) for the year ending 31st March, 2021.

Profit and Loss A/s for the year ending 31-03-2021

Particulars	Amounts (Rs.)	Particulars	Amounts (Rs.)
To Salary to Staff	2,60,000	By Gross Profit	14,20,000
To Bad Debts	20,000	By Interest on Securities	5,000
To Bad Debt Provision	5,000	By Rent from House Property	60,000
To Transport Expenses	50,000	By LTCG on Plot	1,00,000
To Donation to National Blood Transfusion Council	20,000		
To General Office Expenses	3,00,000		
To Partner's Salaries: Shyam 1,80,000 Shailaja 1,44,000	3,24,000		
To Interest on Capital: Shyam (14% p.a) 28,000 Shailaja (14% p.a) 32,000	60,000		
To Net Profit: Shyam 2,73,000 Shailaja 2,73,000	5,46,000		
	15,85,000		15,85,000

Additional Information:

(1) Salaries and Interest to Partnership have been paid as per Partnership Deed.

(2) General Office Expenses Rs. 30,000 paid to a Tax Consultant in cash.

Calculate: (i) Total Income and Tax Liability of the firm

(ii) Business Income of the Partners.

11. (a) What are the steps required to compute the Total Income of AOP? Explain.

(OR)

- (b) Mr. Kumar, Mr. Leela, and Mr. Madhu are the members of an AOP sharing profits and losses equally. During the year ending 31-03-2024 total income of AOP was Rs. 2,37,000. The details of individual incomes of its members are given below.

Mr. Kumar	
Rent from House Property	Rs. 60,000
Interest on Deposits with HUDCO	Rs. 36,000
Bank Interest	Rs. 50,000
Mr. Leela	
House Property Income (Computed)	Rs. 20,000
Bank Interest on Fixed Deposits	Rs. 96,000
Interest on Debentures (Gross)	Rs. 30,000
Mr. Madhu	
Pension from Government	Rs. 1,36,000
Interest accrued on NSC VIII Issue	Rs. 12,600
Interest on Govt. Securities	Rs. 15,000

Compute Tax Liability of AOP and its members.

12. (a) What are the essential features of assessment of Company? Discuss.

(OR)

(b) M/S IBM Ltd. is engaged in the business of developing and exporting Computer Software. The following is Profit and Loss A/c of the Company for the year ended 31/03/2024.

Profit and Loss Account

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Expenses	25,000	By Export Sales	30,00,000
To Salaries	5,00,000	By Sales in India	26,00,000
To Administration Expenses	1,00,000	By Long Term Capital Gain	5,00,000
To Marketing Expenses	1,00,000		
To Depreciation on Computers	5,00,000		
To Repairs	1,00,000		
To Provision for Income Tax	2,80,000		
To Provision for Contingent	50,000		
To Proposed Dividend	1,00,000		
To Net Profit	43,45,000		
	61,00,000		61,00,000

Additional Information:

(i) Depreciation is as per Income Tax Act.

(ii) Convertible Foreign Exchange brought into India within stipulated time Rs. 35,00,000.

(iii) Brought Forward Expenses

Details	As Per Accounts	As Per Income Tax Act
Brought Forward Losses	6,50,000	6,00,000
Unabsorbed Depreciation	Nil	1,50,000

(iv) Long Term Capital represents Gain on Sale of Listed Shares of Other Companies.

13. (a) What are the Tax Incentives available to a Cooperative type of Assessee? Discuss.

(OR)

(b) Describe the procedure to be followed for registration of Private Trust.

FACULTY OF COMMERCE
B. Com. (CBCS) III - Semester Examination, November 2024
(Only for Computer Applications)
Subject: RDBMS
(Relational Database Management Systems)
Paper – DSC- 303 (a)

Time: 2 Hours

Max. Marks: 50

PART – A
(Short Answer Type)

Note: Answer any five questions.

(5 x 2 = 10 Marks)

1. Database
2. Generalization
3. Integrity Constraint
4. Heap File
5. Dual Table
6. Group by Queries
7. Client Server Computing
8. Database Security

PART – B
(Essay Answer Type)

Note: Answer all the questions.

(5 x 8 = 40 Marks)

9. (a) Explain the advantages of DBMS over File Based System.
(OR)
(b) What is Relational Algebra? Explain various Relational Operations.
10. (a) Explain about the File Organization Methods.
(OR)
(b) Define Normalization. Explain 1st and 2nd Normal Forms with examples.
11. (a) What is Data Manipulation Language? Explain with suitable examples.
(OR)
(b) What is a SQL Query? Explain Nested Queries in SQL with examples.
12. (a) Explain the Kinds of Failures and Failure Controlling Methods in Database Recovery.
(OR)
(b) Write about the Deadlocks and its preventions.
13. (a) Explain the Structure of Distributed Database?
(OR)
(b) Write a short notes on i) Data Replication ii) Data Fragmentation.

FACULTY OF COMMERCE
B. Com. (CBCS) III - Semester Examination, November 2024
(Only for Advertising)
Subject: DSC-303: Media Management

Time: 3 Hours

Max. Marks: 80

PART – A
(Short Answer Type)

Note: Answer any five questions.

(5 x 4 = 20 Marks)

1. Who is a Media Planner? What is his role in Media Management?
2. Write about National Readership Survey.
3. Elucidate upon the utility of Interactive Media for sale of household appliances.
4. How does Negotiation work in Media Buying?
5. List some of the Effective Frequency and reach Television Metrics.
6. What kind of Budget Constraints are faced while Media Scheduling? Explain.
7. How is a Target Group defined while crafting Media Strategy? Discuss.
8. Comment on the nature of buying. Is it an Art or a Science? Justify.

PART – B
(Essay Answer Type)

Note: Answer all the questions.

(5 x 12 = 60 Marks)

9. (a) What is Media Planning? What is its process?
(OR)
(b) Explain with the help of a diagram the Organization Structure of a Media Company. What regulatory aspects do Media Managers need to consider while planning for Media.
10. (a) If you were the Media Manager of a girl's clothing range, how would you conduct reach and coverage study for the choosing the right Media? Explain.
(OR)
(b) Define Media Research. What is the role and importance of Media Research?
11. (A) Explain In detail the emerging Media choices for Media Strategy.
(OR)
(b) Define media strategy. What are the steps involved in designing the Media Strategies?
12. (a) List and explain briefly all the methods of setting Media Budget.
(OR)
(b) Define Media Scheduling. Explain the various scheduling patterns using suitable examples.
13. (a) How is Television Media Buy evaluated? Discuss.

FACULTY OF COMMERCE
B. Com. (CBCS) III - Semester Examination, November 2024
(Only for Business Analytics)
Subject: Data Analytics Modeling
Paper: DSC – 303

Time: 2 Hours

Max. Marks: 50

PART – A
(Short Answer Type)

Note: Answer any five questions.

(5 x 2 = 10 Marks)

1. Data Analysis Methods
2. Project Management
3. What is Data Profiling? Explain with an example.
4. Outliers
5. ETL
6. What are the features of Master Data Management?
7. Data Warehouse Vs Data Lake
8. Data Mining Vs Data Visualization

PART – B
(Essay Answer Type)

Note: Answer all the questions.

(5 x 8 = 40 Marks)

9. (a) What is Data Analysis? Explain the different Data Analysis Methods.
(OR)
(b) What is Project Management? Explain the different Project Processes used while working with data.
10. (a) What are the tools for Data Profiling? Explain the different types of Data Profiling Tools.
(OR)
(b) What is Data Cleaning? Explain the different steps and uses in Data Cleaning.
11. (a) What is Data Quality? What are the characteristics and importance of Data Quality.
(OR)
(b) What is Master Data Management (MDM)? Explain the key features and uses of MDM.
12. (a) Explain the History, Features and Types of Data Warehouses.
(OR)
(b) What is Data Integration? Explain the techniques and types of Data Integration Tools.
13. (a) What are Data Attributes and identify the role of Data in the business? What is the importance of Data Analytics for Business.
(OR)
(b) What is Unstructured Data? What are the tools of Unstructured Data Tools and explain problems and benefits.

FACULTY OF COMMERCE

B. Com. (CBCS) III - Semester Examination, November 2024

(Only for Foreign Trade)

Subject: International Business Procedures & Documentation

Paper (DSC 303)

Time: 3 Hours

Max. Marks: 80

PART – A
(Short Answer Type)

Note: Answer any five questions.

(5 x 4 = 20 Marks)

1. Objectives of FEMA
2. Open Account
3. Petrodollar Markets
4. Loan Syndication
5. Types of Quality Inspection
6. Financial Guarantees
7. Licensing
8. Bill of Lading

PART – B
(Essay Answer Type)

Note: Answer all the questions.

(5 x 12 = 60 Marks)

9. a) Write about the major provisions of FEMA in detail
(OR)
b) Discuss various Types of Foreign Exchange Transactions.
10. a) Discuss the various types and processes of Documentary Credit.
(OR)
b) What Is a Letter of Credit? Explain the different types of LOC and processes.
11. a) What are the import financing sources with reference to the Exim Bank and commercial banks in India?
(OR)
b) How do Eurocurrency Markets play an important role in the International Financial Markets? Discuss.
12. a) Examine the Export Credit and Guarantee Corporation's (ECGC) role in Credit Insurance.
(OR)
b) What are the covers issued by Export Credit and Guarantee Corporation? Discuss.
13. a) Explain the various Types and Significance of EXIM Documents.
(OR)
b) What are the important Documents required for Customs Clearance? Discuss.

FACULTY OF COMMERCE
B.Com (CBCS) III - Semester Examination, November 2024

(Common for General and Honours)
Subject : Financial Institutions and Markets

Time : 3 Hours

Max Marks : 80

అ - భాగం

సూచన: ఈ క్రింది ఏవేని ఐదు ప్రశ్నలకు సమాధానములు వ్రాయండి.

(5×4 = 20 మార్కులు)

1. భారత ఆర్థిక వ్యవస్థ యొక్క ప్రాముఖ్యత
2. వెంచర్ మూలధనం
3. రెపో మరియు రివర్స్ రెపో
4. ట్రెజరీ బిల్లులు
5. ప్రాథమిక మార్కెట్
6. విదేశీ బ్యాంకులు
7. వాణిజ్య పత్రాలు
8. ESOP

ఆ - భాగం

సూచన: అన్ని ప్రశ్నలకు సమాధానములు వ్రాయండి.

(5×12 = 60 మార్కులు)

9. ఎ. భారత ఆర్థిక వ్యవస్థ యొక్క విధులను వివరింపుము.

లేదా

బి. భారత ఆర్థిక వ్యవస్థ యొక్క బలహీనతలను వివరింపుము.

10. ఎ. మర్చెంట్ బ్యాంకింగ్ అనగానేమి, మర్చెంట్ బ్యాంకులు అందించే సేవలను తెలుపుము?

లేదా

బి. వాణిజ్య బ్యాంకుల విధులను వివరింపుము.

11. ఎ. రిజర్వు బ్యాంకు యొక్క విధాలు మరియు ధ్యేయాలు వివరింపుము.

లేదా

బి. ద్రవ్య మార్కెట్‌ను నిర్వచించి, ద్రవ్య మార్కెట్ యొక్క విధులు తెలుపుము.

12. ఎ. భారత ద్రవ్య మార్కెట్ సాధనాలను వివరింపుము.

లేదా

బి. ఋణ మార్కెట్ అనగానేమి, స్టాక్ ఎక్స్‌చేంజి యొక్క విధులను తెలుపుము?

13. ఎ. అనుబంధ మార్కెట్ నిర్వచించి, అనుబంధ మార్కెట్ విధులను తెలుపుము.

లేదా

బి. భారతీయ స్టాక్ ఎక్స్‌చేంజి నిర్వాహణలో ఇటీవల చోటుచేసుకున్న అభివృద్ధి మార్పులను వివరింపుము.

FACULTY OF COMMERCE

B.Com. (CBCS) III-Semester Examination, November / December - 2024

(Common Paper for General/Honours)

Subject : Financial Institutions and Markets

Paper : DSC - 303

Time : 3 Hours

Max: Marks : 80

حصہ-الف (5x4 = 20 Marks)

نوٹ : کوئی پانچ سوالات کے جوابات دیجئے۔

1. ہندوستانی مالیاتی نظام کی اہمیت کے بارے میں لکھو۔

2. وینچر سرمایہ

3. Repo اور Reverse Repo

4. Treasury Bills

5. ابتدائی مارکٹ

6. بین الاقوامی بینک

7. کمرشیل کاغذات

8. ESOP

حصہ-ب (5x12 = 60 Marks)

نوٹ : تمام سوالات کے جوابات لکھئے۔

9. (a) ہندوستانی مالیاتی سسٹم کے کام کو سمجھائیے۔

یا

(b) ہندوستانی مالیاتی سسٹم کی کمزوریاں بیان کرو۔

10. (a) مرچن بنکنگ کی تعریف لکھئے۔ اس کے فراہم کردہ خدمات بیان کرو۔

یا

(b) تجارتی بینکوں کے افعال بیان کرو۔

-2-

11. (a) ریزرو بنک کے مقاصد اور افعال سمجھائیے۔

یا

(b) زری مارکٹ کے افعال کیا ہیں، تفصیلی سمجھائیے۔

12. (a) زری مارکٹ کے Instrument کے بارے میں بیان کرو۔

یا

(b) قرض مارکٹ سے آپ کیا مراد لیتے ہیں۔ اس کے افعال کو بیان کرو۔

13. (a) ثانوی مارکٹ کی تعریف لکھئے۔ اسٹاک ایکسچینج کے افعال بیان کرو۔

یا

(b) ہندوستانی اسٹاک ایکسچینج میں حالیہ کیا تبدیلیاں رونما ہوئیں بیان کرو۔

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