2019/EVEN/BCMH–602 (A/B/C/D)
(LPTH/HRMH/IBSH/SBMH)/353

TDC Even Semester Exam., 2019

COMMERCE

(Honours)

(6th Semester)

Course No. : BCMH–602

Full Marks : 50

Pass Marks : 17

Time : 2 hours

The figures in the margin indicate full marks for the questions

Option—A students will answer BCMH–602 (A);
Option—B students will answer BCMH–602 (B);
Option—C students will answer BCMH–602 (C);
Option—D students will answer BCMH–602 (D)

OPTION—A

Course No. : BCMH–602 (A)

(LAW AND PRACTICE OF TAXATION—II)

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. Discuss the advantages and disadvantages of indirect tax. 10

2. Distinguish between VAT and Sales Tax. 10

UNIT—II

3. Write short notes on the following as per the Assam Value Added Tax Act, 2003 : 2½×4=10

(a) Business

(b) Goods

(c) Gross turnover

(d) Zero-rated sales

4. Discuss the salient features of Assam Value Added Tax. 10

UNIT—III

5. Define goods under Central Excise. Discuss the general procedure for clearance of excise excisable goods. 2+8=10

6. Write short notes on the following as per the Central Excise Act, 1944 : 5+5=10

(a) Manufacture

(b) Deemed manufacture

UNIT—IV

7. Describe the objectives and scope of the Central Sales Tax Act. 10

8. Discuss the provisions of the Central Sales Tax Act regarding exemptions. 10

UNIT—V

9. Define export and import. Explain different types of import under the Customs Act. 2+8=10

10. State some of the important provisions for prohibition of export and import of goods under the Customs Act. 10

OPTION—B

Course No. : BCMH–602 (B)

(HUMAN RESOURCE MANAGEMENT)

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. What is Human Resource Management (HRM)? Describe the functions of HRM. 3+7=10

2. In the context of modern organization, discuss the various methods involved in performance appraisal of employees. 10

UNIT—II

3. Discuss the provisions of the different laws enacted in India that guide employee relations in industries. 10

4. What is meant by industrial safety? Explain the causes of industrial accidents. 3+7=10

UNIT—III

5. What is industrial dispute? Discuss the role of a manager for the prevention of industrial disputes. 2+8=10

6. Write notes on the following : 5+5=10

(a) Dismissal

(b) Retrenchment

UNIT—IV

7. Define Trade Union. Discuss the roles of Trade Unions in maintaining industrial relations. 3+7=10

8. Why do workers join a union? Explain the functions of a Trade Union. 3+7=10

UNIT—V

9. "Collective bargaining is considered as a tool for maintaining industrial democracy." Discuss. 10

10. Write notes on the following : 5+5=10

(a) Personnel Research

(b) Personnel Audit

OPTION—C

Course No. : BCMH–602 (C)

(INDIAN BANKING SYSTEM—II)

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. Discuss the essential features of Regional Rural Banks as stipulated under the provisions of the RRB Act, 1976. 10

2. *(a)* Define non-performing assets. 4

(b) Discuss the essential features of the SARFAESI Act, 2002. 6

UNIT—II

3. Discuss the role of SBI in entrepreneurship development. 10

4. *(a)* What is retail banking? 4

(b) What are the different services offered by a commercial banks under retail banking? 6

UNIT—III

5. *(a)* "Commercial banks are the important instruments for regional development and removal of regional imbalances." Comment on the statement. 5

(b) Discuss the various customer support services offered by commercial banks. 5

6. *(a)* What do you understand by 'bank management'? 4

(b) Explain the basic principles of bank management. 6

UNIT—IV

7. *(a)* What are cooperative banks? 4

(b) Explain the important components of cooperative credit structure. 6

8. *(a)* Write short notes on the following : 2½+2½=5

(i) RRBs

(ii) Types of bank credit

(b) Do you think there has been a change in the volume and pattern of bank lending over the years in India? Comment. 5

UNIT—V

9. Enumerate the functions of RBI. 10

10. Discuss the major recommendations of the Narasimham Committee (1991) report on the banking sector. 10

OPTION—D

Course No. : BCMH–602 (D)

(SMALL BUSINESS MANAGEMENT)

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. Discuss the salient features of the MSMED Act, 2006. 10

2. Discuss the various causes of industrial sickness in India. Suggest the remedial measures to overcome the growing sickness in small-scale industries. 6+4=10

UNIT—II

3. Write short notes on (any *two*) : 5×2=10

(a) SIDO

(b) NSIC

(c) Industrial estates

4. Discuss the role of District Industries Centres in developing SSI sector in India. 10

UNIT—III

5. Explain the characteristics of small business finance. 10

6. Discuss the common problems faced by SSI sector in raising finance. Suggest the measures to overcome the problems. 6+4=10

UNIT—IV

7. What are the determinants of working capital? Discuss the importance of management of working capital in SSI sector. 5+5=10

8. Describe the recent steps taken by the Government for improving the flow of finance to SSI sector. 10

UNIT—V

9. Discuss the importance of quality control in respect of small business. Explain the various quality control methods used in small enterprises. 5+5=10

10. What are the problems faced by small firms in respect of marketing? Suggest some measures to solve such problems. 6+4=10

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