

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

BBA DEGREE EXAMINATION DECEMBER 2024
(Fifth Semester)

Common to Branches – BUSINESS ADMINISTRATION/ BUSINESS ADMINISTRATION
(IS)/ BUSINESS ADMINISTRATION (RM)

TAXATION

Time: Three Hours

Maximum: 50 Marks

SECTION-A (5 Marks)

Answer ALL questions

ALL questions carry EQUAL marks

(5 x 1 = 5)

- 1 Taxes can be classified into _____.
(i) Three types (ii) Two types
(iii) Four types (iv) Five types
- 2 Salary received by a member of parliament is taxable under _____.
(i) Income from salary (ii) Income from house property
(iii) Income from capital gain (iv) Income from other sources
- 3 The sum of various heads is called as _____.
(i) Taxable Income (ii) Total Income
(iii) Gross Total Income (iv) Adjusted Income
- 4 What is the full form of GST?
(i) Goods and Supply Tax (ii) Goods and Services Tax
(iii) General Sales Tax (iv) Government Sales Tax
- 5 The maximum rate for GST is _____.
(i) 28 (ii) 12 (iii) 20 (iv) 18

SECTION - B (15 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(5 x 3 = 15)

- 6 a Describe the objectives of Taxation.
OR
b Ram Ltd is an Indian company. Majority of the shareholders are foreigners. It is fully controlled from outside India. Determine the residential status of Ram Ltd.
- 7 a Mr. Anand is a government employee gets Rs. 80,000 per annum as basic pay. In addition he receives Rs.20,000 as entertainment allowance. Calculate deduction under entertainment allowance.
OR
b State the procedure for computing Business income.
- 8 a Outline the sources of incomes chargeable under other sources.
OR
b Mr. Damodar purchased an asset during 2021-22 for Rs.1,50,000. The asset was sold for Rs.3,75,000 in the previous year 2023-24. Calculate capital gain for the Previous year 2023-24.
- 9 a Show the basic concepts of GST.
OR
b From the following details, calculate the taxable income for Mr. Bala aged about 40 years for the previous year 2023-24.

Particulars	Rs.
Short term capital gains u/s 111 A	2,40,000
Income from other sources	1,80,000
Deduction u/s 80 G	2,000
Medical insurance premium	5,000
- 10 a Explain the benefits of registering under GST.
OR
b Summarize the role of GST council.

Cont...

SECTION -C (30 Marks)Answer **ALL** questions**ALL** questions carry **EQUAL** Marks (5 x 6 = 30)

- 11 a The following incomes of Shri Kishan Lal for the previous year 2023-24:

	Rs.
1. Income from agriculture in Pakistan	30,000
2. Salary received in India but the services were rendered in Iraq (Computed)	12,000
3. Income from a business carried on in India	12,000
4. Dividend from a Domestic company	2,000
5. Interest earned and received in Bangladesh from bank deposits there	6,000
6. Income from a business in Sri Lanka but controlled from India and remitted to India	14,000

Compute Sri Kishan Lal's Gross total income if he is: (i) Ordinarily resident

(ii) Not-ordinarily Resident and (iii) Non-resident.

OR

- b Analyze the scope of Income liable to tax Incomes.

- 12 a From the following particulars calculate the Gross Annual Value:

Particulars	Rs.
Municipal Rental Value	5,40,000
Fair Rental Value	6,00,000
Standard Rental Value	5,80,000

OR

- b Compute Business income from the following:

Particulars	Rs.
Commission earned	20,000
Sales	1,20,000
Purchase	20,000
Staff salary	11,000
Purchase of typewriter	8,000

- 13 a Enumerate the various types of Capital gains.

OR

- b From the following particulars, Compute the total income of Mr. Siva for the previous year 2023-24.

Particulars	Rs.
Income from business	3,00,000
Income from other source	2,00,000
L.I.C. premium paid	20,000
Rent paid for residential accommodation	72,000

- 14 a Discover the features of GST.

OR

- b From the following particulars, calculate taxable income and tax liability of Mr. Ramesh for the previous year 2023-24.

Particulars	Rs.
Income from salary (Computed)	6,00,000
Income from house property	60,000
Income from other sources	1,20,000
Donation to National Defence Fund	10,000

- 15 a When registration is required under GST? Discuss.

OR

- b Highlight the functions of GST council.

Z-Z-Z

END

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)
BBA DEGREE EXAMINATION DECEMBER 2024
(First Semester)

Common to Branches – BUSINESS ADMINISTRATION/ BUSINESS
ADMINISTRATION (IS) / BUSINESS ADMINISTRATION (RM)

BUSINESS MATHEMATICS AND STATISTICS

Time: Three Hours

Maximum: 50 Marks

SECTION-A (5 Marks)

Answer ALL questions

ALL questions carry EQUAL marks

(5 x 1 = 5)

- 1 Any periodical amount of fixed amount made at a regular interval is
 - (i) Simple interest
 - (ii) Compound interest
 - (iii) Annuity
 - (iv) Revenue
- 2 Mode can be represented graphically using
 - (i) Histogram
 - (ii) bar diagram
 - (iii) Pie diagram
 - (iv) pictogram
- 3 If r is correlation between two variables x and y then,
 - (i) $0 \leq r \leq 1$
 - (ii) $-1 \leq r \leq 0$
 - (iii) $-1 \leq r \leq 1$
 - (iv) $1 \leq r \leq 2$
- 4 Which of the following methods assumes no trend in estimating the seasonal variations?
 - (i) Method of simple averages
 - (ii) Method of link relatives
 - (iii) Method of ratio-to-moving average
 - (iv) Method of ratio-to-trend
- 5 The best average for the construction of index number is
 - (i) Arithmetic mean
 - (ii) Median
 - (iii) Mode
 - (iv) Geometric mean

SECTION - B (15 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(5 x 3 = 15)

- 6 a What amount lent at 10% p.a. compound interest will fetch Rs 630 as interest in 2 years?
OR

- b Develop a Pie chart for the following data:

Team of expenditure	Food	Medicine	Clothing	Education	Saving
Amount spent on in Rs	3750	1875	1875	1200	7500

- 7 a Calculate mean, median and mode for the following data:

Price (Rs)	70	65	68	70	75	73	80	70	83	86
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OR

- b Explain the various absolute measures of dispersion. Compare their merits and demerits.

- 8 a Compute rank correlation between the preferences of the two judges:

Judge I	1	3	4	5	6	2	8	7	10	9
Judge II	3	7	2	8	5	10	9	6	4	1

OR

- b Explain the types of correlation with an example for each one.

- 9 a Solve the following data using the 3 yearly moving average and estimate the trend values

Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Production (Rs)	21	22	23	25	24	22	25	26	27	26

OR

- b State the merits and demerits of the method of ratio-to-moving average.

Cont...

- 10 a Explain why index numbers are considered as economic barometers of a country.

OR

- b Calculate price index numbers by weighted A.M & G.M

Item	A	B	C	D	E
Weight	40	25	15	10	10
Price in 2021	25	50	40	10	20
Price in 2022	40	80	60	20	40

SECTION -C (30 Marks)

Answer ALL questions

ALL questions carry EQUAL Marks (5 x 6 = 30)

- 11 a Obtain the marginal revenue and average revenue when $x=10$ from the revenue function $Y = 32X - X^2$.

OR

- b Draw a less than ogive and more than ogive and hence find the median

Weight (Rs.)	45-50	50-55	55-60	60-65	65-70	70-75	75-80
No of students	5	32	47	64	21	6	3

- 12 a Calculate geometric mean and harmonic mean for the following data

Value	10	15	20	25	40	72
Frequency	1	3	4	10	5	2

OR

- b Calculate standard deviation for the following data

Age	20-25	25-30	30-35	35-40	40-45	45-50	50-55
No. of Employees	170	110	80	45	40	30	25

- 13 a Obtain the correlation coefficient for the following data:

X	6	8	12	15	18	20	40	37
Y	10	17	16	14	12	18	15	30

OR

- b Given below are the price (x) and quantity (y) of a product, obtain the two regression equations

X	10	12	13	12	16	15
Y	40	38	43	45	37	43

- 14 a The production of a company is given below, fit a straight line trend and obtain the trend values using the method of least squares. Estimate the production for the year 2024

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022
Production	65	68	59	55	50	52	54	50	42

OR

- b Describe the method of ratio-to-trend. What are the merits and demerits of the method?

- 15 a Compute the Laspeyres's, Paasche's and Fisher's index number for the following data.

Commodity	Price		Quantity	
	2021	2022	2021	2022
A	2	4	8	6
B	5	6	10	5
C	4	5	14	10
D	2	2	19	13

OR

- b Compute fisher's ideal index number and show that it satisfies the time reversal and actor reversal tests.

Commodity	Base year		Current year	
	Quantity	Price	Quantity	Price
A	12	10	15	12
B	15	7	20	5
C	24	5	20	9
D	5	16	5	14

Z-Z-Z

END

**PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)**

**BBA DEGREE EXAMINATION DECEMBER 2024
(Fourth Semester)**

Branch – **BUSINESS ADMINISTRATION/BUSINESS ADMINISTRATION (IS) &
BUSINESS ADMINISTRATION (RM)**

ENTREPRENEURSHIP DEVELOPMENT

Time: Three Hours

Maximum: 50 Marks

SECTION-A (5 Marks)

Answer **ALL** questions

ALL questions carry **EQUAL** marks (5 x 1 = 5)

1. What is the process through which an individual perceives opportunities without regard to the resources they possess?
 - (i) Start-up Management
 - (ii) Entrepreneurship
 - (iii) Financial Analysis
 - (iv) Feasibility Planning
2. What is Innovation?
 - (i) The generation of new ideas.
 - (ii) The evolution of new ideas.
 - (iii) The opposite of creativity.
 - (iv) The successful exploitation of new ideas.
3. 'Angels' usually provides which type of financing?
 - (i) Debt
 - (ii) Equity
 - (iii) Stock
 - (iv) Loan
4. Who take the lead to extend financial assistance to small-scale industries?
 - (i) SBI
 - (ii) IFCI
 - (iii) IRBI
 - (iv) IDBI
5. What is the process of collecting, compiling, and analyzing economic data for the purpose of identifying potential investment opportunities?
 - (i) Project screening
 - (ii) Project appraisal
 - (iii) Project identification
 - (iv) Project Selection

SECTION - B (15 Marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks (5 x 3 = 15)

- 6.a. State the role of MSME's in India.
OR
b. Explain the concept of Women Entrepreneur in India.
- 7.a. Summarize the difference between creativity and innovation.
OR
b. Bring out the need of EDP in India.
- 8.a. Narrate the functions of SISI.
OR
b. Show the sources of venture capital.
- 9.a. Describe the elements of a Value Proposition.
OR
b. Examine the Characteristics of Family Business.

Cont...

10.a. Outline the need for project identification.

OR

b. How to select a project?

SECTION -C (30 Marks)

Answer **ALL** questions

ALL questions carry **EQUAL** Marks

(5 x 6 = 30)

11 a. Describe the various functions of Entrepreneur.

OR

b. Discuss the barriers faced by an entrepreneur in India.

12 a. Examine the various idea generating techniques.

OR

b. Explain the phases of EDPs.

13 a. Discuss the functions of commercial bank.

OR

b. Examine the benefits of crowd funding for start ups.

14.a. Enumerate the major incentives of Small Scale Industries in India.

OR

b. Analysis the components of business model canvas.

15.a. Elaborate the Project Audit Process.

OR

b. Discuss the methods of Project appraisal.

Z-Z-Z

END