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63/2 (SEM-4) MBA A5, C5

2023

MBA

(Theory Paper)

Paper Code : MBA A5

(Taxation)

Full Marks – 70

Pass Marks – 28

Time – Three hours

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

SECTION–A

1. Answer any *five* questions : 2×5=10
- (a) What is Total income ?
 - (b) State the meaning of the Uniform previous year.
 - (c) What is inter-source set off of loss ?
 - (d) State the due date of payment of advance tax.
 - (e) State the meaning of Money bills.

[Turn over

(f) What do you understand by Goods and Services Tax Network ?

(g) What is Input tax credit ?

SECTION – B

2. Answer any *four* questions : $5 \times 4 = 20$

(a) Briefly discuss the rules for determining the residential status of a company [Sec. 6(3)].

(b) Discuss the general principles governing the assessment of business income.

(c) Discuss the conditions for claiming deduction in respect of contribution to a National Pension Scheme (Sec. 80CCD).

(d) Discuss in brief the scheme of tax deducted at source.

(e) State the meaning of 'Person' as per Sec. 2(84) of CGST Act.

(f) Who are the persons compulsorily to register for GST in spite of their turnover remaining below the threshold limit ?

SECTION – C

3. Answer any *four* questions : $7 \times 4 = 28$

(a) Discuss the relation between residential status and incidence of tax.

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(b) State the provisions of amortisation of preliminary expenses (Sec. 35D). 7

(c) What is carry forward of loss ? State the rules for carry forward and set off of capital loss. $3+4=7$

(d) Discuss the rules for deduction of tax at source from interest on securities. 7

(e) Discuss the contents of tax invoice under GST Act. 7

(f) Discuss the provisions of annual return under GST Act.

SECTION – D

4. Compulsory question : 12

Case Study

Why Goods and Services Tax system was introduced in India ? Do you think the Goods and Services Tax system was implemented efficiently in the country ? Justify your answer. What would be your suggestions to the Government of India for the proper functioning of the system of Goods and Services Tax ?

$4+4+4=12$

(Theory Paper)

Paper Code : MBA C'5

(International Marketing)

Full Marks – 70

Pass Marks – 28

Time – Three hours

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

SECTION – A

1. Answer any *five* from the following questions :
2×5=10

- (a) What is international trade ?
- (b) What is domestic marketing ?
- (c) What is foreign direct investment ?
- (d) What is licensing ?
- (e) What is behavioral segmentation ?
- (f) What is hard selling ?
- (g) Why is price war unethical ?

SECTION – B

2. Answer any *four* from the following : 5×4=20

- (a) What are the differences between International Trade and International Marketing ?

- (b) What are the advantage of international marketing ?
- (c) Discuss Balance of payment.
- (d) Explain the two types of product adaptation.
- (e) Discuss the international pricing strategies.
- (f) What is counter-trade ? What are its types ?
1+4=5

SECTION – C

3. Answer any *five* from the following questions :
7×4=28

- (a) Discuss the international micro environment of marketing.
- (b) Explain export procedures in detail.
- (c) Explain the international product strategies.
- (d) Explain the concept and processes of new product development in international market.
- (e) Discuss any seven tools of public relation.
- (f) Explain international communication process.

SECTION – D

4. Case study :

Ram and Shyam live in an isolated place. Ram and Shyam need to carry out the various activities, such as fishing, cooking, and construction for their

survival. Ram is strong, young and educated and can perform the work actively ; whereas, Shyam is old, weak and uneducated and unable to work actively. It can be said that Ram has absolute advantage in all activities ; whereas, Shyam has absolute disadvantage in all the activities.

Ram and Shyam mutually decide to divide the tasks because if both of them would perform both the activities, then the benefits of specialisation would not be reaped. Thus Ram took the responsibility of doing the tasks in which he is productive and Shyam took the tasks in which he is only a little less productive than Ram. This benefitted both and led to increased production.

Questions : (Compulsory)

- (a) According to which Trade theory, Ram and Shyam decide to divide their work ? Explain the theory with its assumptions. How is the Trade theory different from and similar with Hecksher and Ohlin Theory— Modern Theory of International Trade.

1+2+5=8

- (b) Do you think that the decision taken by Ram and Shyam was right ? Explain.

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