Roll. No. ....

O.M.R. Serial No. | | | | | | | | |

Question Booklet Number

BBA (SEM.-V) (NEP) (SUPPLE.)EXAMINATION, 2024-25
BUSINESS ADMINISTRATION
F010501T - A : Income Tax
F010501T - B : Marketing Communication

Paper Code							
F	0	1	0	5	0	1	T

Question Booklet Series
A

Time : 1 : 30 Hours **Max. Marks : 75**

Instructions to the Examinee :

1. Do not open the booklet unless you are asked to do so.
2. The booklet contains 100 questions. Examinee is required to answer 75 questions in the OMR Answer-Sheet provided and not in the question booklet. Booklet is in two Sections : Section-A (1-50) & Section-B (51-100). Candidate should select 37 and 38 questions respectively from both Sections. All questions carry equal marks.
3. Examine the Booklet and the OMR Answer-Sheet very carefully before you proceed. Faulty question booklet due to missing or duplicate pages/questions or having any other discrepancy should be got immediately replaced.
4. Four alternative answers are mentioned for each question as - A, B, C & D in the booklet. The candidate has to choose the correct / answer and mark the same in the OMR Answer-Sheet as per the direction :

(Remaining instructions on last page)

परीक्षार्थियों के लिए निर्देश :

1. प्रश्न-पुस्तिका को तब तक न खोलें जब तक आपसे कहा न जाए।
2. प्रश्न-पुस्तिका में 100 प्रश्न हैं। परीक्षार्थी को 75 प्रश्नों को केवल दी गई OMR आन्सर-शीट पर ही हल करना है, प्रश्न-पुस्तिका पर नहीं। प्रश्न-पुस्तिका दो खण्डों : खण्ड-अ (1-50) तथा खण्ड-ब (51-100) में है। परीक्षार्थी को प्रत्येक खण्ड सें क्रमशः 37 और 38 प्रश्न करने हैं। सभी प्रश्नों के अंक समान हैं।
3. प्रश्नों के उत्तर अंकित करने से पूर्व प्रश्न-पुस्तिका तथा OMR आन्सर-शीट को सावधानीपूर्वक देख लें। दोषपूर्ण प्रश्न-पुस्तिका जिसमें कुछ भाग छपने से छूट गए हों या प्रश्न एक से अधिक बार छप गए हों या उसमें किसी अन्य प्रकार की कमी हो, उसे तुरन्त बदल लें।
4. प्रश्न-पुस्तिका में प्रत्येक प्रश्न के चार सम्भावित उत्तर- A, B, C एवं D हैं। परीक्षार्थी को उन चारों विकल्पों में से सही उत्तर छाँटना है। उत्तर को OMR उत्तर-पत्रक में सम्बन्धित प्रश्न संख्या में निम्न प्रकार भरना है :

(शेष निर्देश अन्तिम पृष्ठ पर)

SECTION-A : INCOME TAX

1. Which of the following is known as the year in which income is earned?
   - (A) Assessment Year
   - (B) Previous Year
   - (C) Financial Year
   - (D) Calendar Year

2. The period of 12 months starting from 1st April and ending on 3Ist March is"called:
   - (A) Accounting Year
   - (B) Previous Year
   - (C) Assessment Year
   - (D) Calendar Year

3. In income tax law, "Assessee" means:
   - (A) Only an individual paying tax
   - (B) A person by whom any tax or any sum of money is payable under the Act
   - (C) Only a company
   - (D) None of the above

4. Which of the following is not included in the definition of "person" under the Income Tax Act, 1961?
   - (A) Individual
   - (B) Hindu Undivided Family (HUF)
   - (C) Partnership Firm
   - (D) Government Department Employee

5. Agricultural income in India is:
   - (A) Fully taxable
   - (B) Fully exempt under Section 10(1)
   - (C) Partially taxable
   - (D) Taxable only for companies

6. Which of the following is included in agricultural income?
   - (A) Rent received from letting out of agricultural land
   - (B) Income from growing and selling crops
   - (C) Income from poultry farming
   - (D) Income from dairy farming

7. Gross Total Income means:
   - (A) Total of all incomes before deductions under Chapter VI-A
   - (B) Net taxable income after deductions
   - (C) Agricultural income plus taxable income
   - (D) Total income including exempt income

8. The Assessment Year immediately following the Previous Year 2024-25 will be :
   - (A) 2023-24
   - (B) 2024-25
   - (C) 2025-26
   - (D) 2026-27

9. Which of the following incomes is exempt under Section 10 of the Income Tax Act?

(A) Salary received by a Government employee

(B) Agricultural income

(C) Dividend from an Indian company (subject to conditions)

(D) Both (B) and (C)

10. An individual earning income in the Previous Year 2024-25 will be assessed to lax in:

(A) Same year 2024-25

(B) 2025—26 (Assessment Year)

(C) 2023-24

(D) None of the above

11. "Total Income" means:

(A) Gross Total Income minus deductions under Chapter VI-A

(B) Gross Total Income plus exempted income

(C) Only salary income

(D) Income from business and profession only

12. Which of the following is not an exempt income?

(A) Agricultural income

(B) Share of profit from a partnership firm

(C) Gifts received from relatives

(D) Salary income

13. Which section of the Income Tax Act deals with incomes that do not form part of total income?

(A) Section 2

(B) Section 10

(C) Section 80C

(D) Section 14

14. A financial year in India starts on:

(A) 1st January

(B) 1st March

(C) 1st April

(D) 1 st July

15. The income of an assessee is charged under the Income Tax Act in respect of the:

(A) Assessment Year

(B) Previous Year

(C) Both Previous Year and Assessment Year

(D) None of the above

16. Residential status of an assessee is determined for:

(A) Assessment Year

(B) Previous Year

(C) Calendar Year

(D) Both Previous and Assessment Year

17. An individual is treated as a resident in India if he stays in India for at least:

(A) 30 days in the previous year

(B) 60 days in the previous year and 365 days in the preceding 4 years

(C) 182 days in the previous year

(D) Both (B) and (C) subject to conditions

18. Residential status is important because:

(A) It determines the rate of tax

(B) It determines the scope of total income chargeable to tax

(C) It determines the filing date

(D) None of the above

19. Which of the following is a taxable allowance?

(A) Dearness Allowance

(B) House Rent Allowance (subject to exemption)

(C) Medical Allowance

(D) All of the above

20. House Rent Allowance (HRA) is exempt under Section:

(A) Section 10(10AA)

(B) Section 10(13 A)

(C) Section 80C

(D) Section 24

21. Which of the following is considered a perquisite?

(A) Free residential accommodation provided by employer

(B) Reimbursement of medical bills

(C) Use of motor car owned by employer

(D) All of the above

22. Pension received by a Government employee is:

(A) Fully exempt

(B) Fully taxable

(C) Taxable subject to exemption under Section 10(10A)

(D) Partially exempt

23. Gratuity received by a non-government employee covered under the Payment of Gratuity Act is exempt up to: .

(A) ` 10,00,000

(B) ` 20,00,000

(C) ` 5,00,000

(D) Fully exempt

24. Which of the following is not a perquisite?

(A) Rent-free accommodation

(B) Free education facilities to children of employee

(C) Pension received

(D) Use of employer’s assets

25. Profits in lieu of salary are taxable under which head?

(A) Income from Salary

(B) Income from Other Sources

(C) Capital Gains

(D) Business Income

26. Leave encashment received during service is:

(A) Fully exempt

(B) Fully taxable

(C) Exempt up to certain limits

(D) Taxable only for government employees

27. Retrenchment compensation is exempt under Section:

(A) Section 10(10B)

(B) Section 10(10A)

(C) Section 10(13A)

(D) Section 80C

28. Which of the following incomes is taxable under the head "Salary"?

(A) Salary received by a partner from partnership firm

(B) Salary received by a Member of Parliament

(C) Salary received by a company director

(D) Salary received by an employee from his employer

29. Standard deduction from salary income (as per current law) is :

(A) ` 25,000 (B) ` 40,000

(C) ` 50,000 (D) ` 1,00,000

30. Family pension is taxable under the head:

(A) Salary

(B) Income from House Property

(C) Income from Other Sources

(D) Capital Gains

31. The basis of charge under the head "Income from House Property" is:

(A) Ownership of property

(B) Actual receipt of rent

(C) Occupation of property

(D) Location of property

32. Which of the following is not chargeable under "Income from House Property"?

(A) Rent from residential house

(B) Rent from commercial building

(C) Rent from vacant plot of land

(D) Rent from let-out factory building

33. Annual Value of a property is determined as:

(A) Actual rent received or receivable

(B) Expected rent based on municipal value and fair rent

(C) Higher of (A) or (B) subject to standard rent

(D) All of the above

34. For a self-occupied property, the Annual Value is taken as:

(A) Actual rent received

(B) Zero

(C) Municipal value

(D) Fair rent

35. Standard deduction available from Net Annual Value is :

(A) 10% of NAV

(B) 20% of NAV

(C) 30% of NAV

(D) 40% of NAV

36. Interest on borrowed capital for a self-occupied house property is deductible up to :

(A) ` 1,00,000

(B) ` 1,50,000

(C) ` 2,00,000

(D) ` 2,50,000

37. Unrealized rent is deductible if:

(A) The tenancy is bonafide

(B) The tenant has vacated or steps have been taken for eviction

(C) Tenant is not in occupation

(D) All of the above

38. Arrears of rent received are taxable under the head "House Property":

(A) Only if the property is let out

(B) Even if property is not owned now

(C) Only if received during tenancy

(D) Only in the year of ownership

39. Deduction for unrealized rent or arrears of rent is allowed under Section:

(A) 24(a)

(B) 24(b)

(C) 25A/25B

(D) 80C

40. If an assessee owns two self-occupied properties, then:

(A) Both are treated as self-occupied with NIL value

(B) One is treated as self-occupied and the other as deemed let-out

(C) Both are deemed let-out

(D) Both are fully exempt

41. Loss from house property can be carried forward for:

(A) 4 years (B) 6 years

(C) 8 years (D) 10 years

42. Municipal taxes are deductible from Gross Annual Value if:

(A) Paid by the tenant

(B) Accrued but not paid

(C) Actually paid by the owner

(D) Adjusted against rent

43. Which of the following expenses is not allowed as a deduction under the head "Profits and Gains of Business or Profession"?

(A) Salary paid to employees

(B) Personal expenses of the proprietor

(C) Rent paid for business premises

(D) Depreciation on business assets

44. Income from speculative business is taxed under :

(A) Income from Other Sources

(B) Capital Gains

(C) Profits and Gains of Business or Profession

(D) None of the above

45. Depreciation under section 32 is allowed on:

(A) Land

(B) Building used for residence

(C) Intangible assets like patents

(D) Personal vehicles

46. Disallowance under section 40A(3) applies when cash payment exceeds :

(A) ` 2,000 (B) ` 5,000

(C) ` 10,000 (D) ` 20,000

47. The presumptive taxation scheme under section 44AD is available to:

(A) Company

(B) Partnership firm

(C) Individual and HUF only

(D) Individual, HUF and Partnership firm (excluding LLP)

48. Audit is mandatory under section 44AB if turnover exceeds :

(A) ` 10 lakhs

(B) ` 50 lakhs

(C) ` 1 crore (or `10 crores, if cash transactions ` 5%)

(D) crores

49. Interest on capital paid to partners is allowed up to :

(A) 10% (B) 12%

(C) 15% (D) 18%

50. Which of the following is an admissible expense?

(A) Income tax paid

(B) Fine for traffic violation

(C) Legal expenses for defending business

(D) Personal tour expenses

SECTION-B : MARKETING COMMUNICATION

51. Which medium is often called the visual mass medium because of its reach and impact?

(A) Newspaper

(B) Television

(C) Radio

(D) Internet

52. Which advertising medium is known as the "theatre of the mind"?

(A) Television

(B) Radio

(C) Magazine

(D) Outdoor

53. The main purpose of media planning in advertising is:

(A) To design packaging

(B) To select the right media channels for communication

(C) To set product pricing

(D) To train sales teams

54. A billboard placed on highways is an example of:

(A) Print Media

(B) Broadcast Media

(C) Outdoor Media

(D) Digital Media

55. Which of the following is a print medium for advertising?

(A) Television

(B) Magazines

(C) Radio

(D) Internet

56. Why is television considered a powerful advertising medium?

(A) It is cheapest

(B) It combines sound, sight, and motion

(C) It is limited to rural areas

(D) It is used only for government ads

57. Which advertising medium is most effective for local shop promotions like restaurants and retailers?

(A) National Television

(B) Local Newspaper

(C) Internet

(D) Cinema

58. Radio is often chosen for advertising because:

(A) It is free of cost

(B) It provides strong visual appeal

(C) It is relatively low-cost and has wide reach

(D) It replaces television

59. Which medium allows advertisers to target very specific audiences, such as professionals, students, or homemakers?

(A) Magazines

(B) Outdoor Media

(C) Television

(D) Radio

60. Why do advertisers use outdoor media like billboards?

(A) To provide detailed product information

(B) To create repeated visibility and quick recall

(C) To target only rural customers

(D) To replace digital ads

61. Internet advertising is becoming popular because:

(A) It reaches only a small audience

(B) It allows interactive and targeted advertising

(C) It is slower than other media

(D) It is not measurable

62. Which media type would be most suitable for luxury products like cars and jewelry that need high-quality visuals?

(A) Radio

(B) Newspaper

(C) Television and Magazines

(D) Outdoor Media

63. Cinema advertising is effective mainly because:

(A) Audiences can skip ads easily

(B) It captures undivided attention in a closed environment

(C) It is always cheaper than radio

(D) It targets only children

64. A limitation of newspaper advertising is:

(A) Short life span of the ad

(B) Low credibility among readers

(C) No coverage in urban areas

(D) Lack of flexibility

65. Which medium is most suitable for demonstrating how a product works?

(A) Radio

(B) Television

(C) Magazine

(D) Billboard

66. A local bakery wants to advertise daily offers to neighborhood customers. Which medium should it apply for maximum relevance?

(A) National TV

(B) Local Newspaper

(C) Outdoor Billboards on Highways

(D) International Magazines

67. A company finds that its television ads generate awareness but not sales. What is the most logical reason?

(A) TV ads have no reach

(B) TV shows features but cannot push purchase action

(C) Competitors don't advertise

(D) TV is only used in rural areas

68. If a new fashion brand wants to target youth, which medium should it choose?

(A) Magazines + Social Media

(B) Radio + Cinema

(C) Billboards + Hoardings

(D) Local Newspaper

69. Which medium provides high credibility but may lack quick reach compared to television?

(A) Radio

(B) Newspapers and Magazines

(C) Outdoor Hoardings

(D) Social Media

70. If an FMCG company has to pick between radio and outdoor billboards for promoting a new soap in rural areas, which is the better choice and why?

(A) Radio, because of wide rural reach and affordability

(B) Billboards, because they last longer

(C) Radio, because it provides visuals

(D) Billboards, because they target professionals

71. You are designing an ad campaign for a new smartphone. Which media combination would you propose for maximum impact?

(A) TV + Internet + Magazines

(B) Radio + Posters + Flyers

(C) Only Newspapers

(D) Only Cinema

72. Which of the following is a weakness of internet advertising compared to TV?

(A) It cannot provide visuals

(B) It is less interactive

(C) It may face credibility issues like fake ads

(D) It does not allow global reach

73. A company wants to launch a luxury car in India. Which media plan would you create?

(A) TV + Radio

(B) Magazines + Television + Digital Platforms

(C) Outdoor Billboards only

(D) Local Newspaper ads

74. Why would a company prefer magazines over newspapers for advertising?

(A) Magazines are cheaper

(B) Magazines allow detailed and colorful visuals for niche readers

(C) Newspapers last longer

(D) Magazines reach every household daily

75. A brand invests heavily in cinema advertising, but attendance at theatres is declining. Which conclusion is most valid?
   (A) Cinema advertising is always ineffective
   (B) The effectiveness depends on audience habits, so budget should shift to more relevant media
   (C) The brand should stop all advertising
   (D) Competitors' ads caused the decline

76. The main purpose of media planning is:
   (A) To decide product packaging
   (B) To select the right media to deliver advertising messages
   (C) To manage company accounts
   (D) To design product pricing

77. In media planning, the term reach refers to:
   (A) The number of times a person sees the ad
   (B) The total number of people exposed to the ad at least once
   (C) The length of the advertisement
   (D) The cost of media space

78. Frequency in media planning means:
   (A) How often an advertisement is repeated to the same audience
   (B) The number of media channels available
   (C) The time taken to produce an ad
   (D) The number of competitors in the market

79. GRP (Gross Rating Point) is calculated by multiplying:
   (A) Reach × Sales
   (B) Frequency × Cost
   (C) Reach × Frequency
   (D) Sales × Profit

80. A media schedule is:
   (A) A list of competitors' budgets
   (B) A timetable showing when and where ads will appear
   (C) A report of company profits
   (D) A plan for product development

81. Why is media scheduling important in advertising?
   (A) It decides the cost of raw materials
   (B) It ensures ads reach the audience at the right time and frequency
   (C) It reduces the number of competitors
   (D) It measures profit margins

82. If an advertiser wants maximum exposure to the largest possible audience, the focus should be on:
   (A) Reach
   (B) Frequency
   (C) Continuity
   (D) Gross Rating Points

83. A company wants to launch a festival campaign for just 2 weeks. Which scheduling method fits best?

(A) Flighting

(B) Pulsing

(C) Continuity

(D) Arbitrary

84. If the budget is small but the company wants to stay visible year-round, which media scheduling pattern should it apply?

(A) Continuity

(B) Flighting

(C) Pulsing

(D) Seasonal

85. An ad campaign reached 40% of the target audience with an average frequency of 5 times. What is the GRP (Gross Rating Point)?

(A) 200 (B) 20

(C) 45 (D) 400

86. Why is frequency important in media planning?

(A) To ensure the message is remembered by the audience

(B) To reduce cost of production

(C) To attract new competitors

(D) To shorten campaign duration

87. If a brand launches ads only during cricket season, this is an example of:

(A) Flighting

(B) Pulsing

(C) Continuity

(D) Saturation

88. Newspaper ads provide quick reach but short life, while magazine ads have long life but slow reach. This shows:

(A) Media planning is not required

(B) Each medium has strengths and weaknesses

(C) Both are always ineffective

(D) Print is better than TV

89. A fashion brand wants both consistent exposure and extra ads during festive sales. Which scheduling method should be chosen?

(A) Pulsing (B) Continuity

(C) Flighting (D) Arbitrary

90. If an advertiser increases frequency but keeps the same budget, what will likely decrease?

(A) Reach

(B) Message recall

(C) Media credibility

(D) GRP

91. A company must choose between high reach with low frequency and low reach with high frequency. Which is better if the product is new in the market?

(A) High reach, because more people need to know about it

(B) Low reach, because repetition matters more

(C) Both are same

(D) Neither, it depends only on cost

92. A campaign has a GRP of 300, but most of the exposure is outside the target group.

Which measure gives a better evaluation of effectiveness?

(A) GRP (B) TRP

(C) CPP (D) CPRP

93. If a seasonal product (like soft drinks in summer) is being promoted, which media scheduling pattern is most suitable?

(A) Continuity

(B) Flighting

(C) Pulsing

(D) Random scheduling

94. A brand spends heavily on TV ads, but the target audience is young people who spend more time online. What should be concluded?

(A) TV is always the best

(B) Media mix should be re-evaluated

(C) Online ads are useless

(D) The budget should be increased only for TV

95. If two campaigns have the same GRP but one has higher frequency and lower reach, which situation is it most suitable for?

(A) Launching a new product

(B) Reminding existing customers about a familiar brand

(C) Expanding into a new market

(D) Creating initial awareness

96. In media planning, the term continuity means:

(A) Showing ads without any breaks throughout the year

(B) Running ads only in festive seasons

(C) Reducing the budget regularly

(D) Stopping ads after high sales

97. The main goal of media objectives is to:

(A) Increase competitor sales

(B) Define what the advertising message should achieve in terms of reach and frequency

(C) Reduce product price

(D) Create new distribution channels

98. CPRP (Cost per Rating Point) is used to measure:

(A) The cost to reach one percent of the target audience

(B) The cost of producing an ad film

(C) The price of a newspaper ad

(D) The profit earned per product

99. In media planning, the term coverage refers to:

(A) The area or audience group that can be reached by a specific medium

(B) The number of ads produced

(C) The time taken to air an advertisement

(D) The size of the advertisement only

100. The final step of media planning is:

(A) Budget approval

(B) Selecting the product design

(C) Scheduling and implementing the media plan

(D) Conducting competitor analysis only

Rough Work

Example :

Question :

Q.1 Ⓐ ● Ⓒ Ⓓ

Q.2 Ⓐ Ⓑ ● Ⓓ

Q.3 Ⓐ ● Ⓒ Ⓓ

5. Each question carries equal marks. Marks will be awarded according to the number of correct answers you have.

6. All answers are to be given on OMR Answer Sheet only. Answers given anywhere other than the place specified in the answer sheet will not be considered valid.

7. Before writing anything on the OMR Answer Sheet, all the instructions given in it should be read carefully.

8. After the completion of the examination, candidates should leave the examination hall only after providing their OMR Answer Sheet to the invigilator. Candidate can carry their Question Booklet.

9. There will be no negative marking.

10. Rough work, if any, should be done on the blank pages provided for the purpose in the booklet.

11. To bring and use of log-book, calculator, pager & cellular phone in examination hall is prohibited.

12. In case of any difference found in English and Hindi version of the question, the English version of the question will be held authentic.

Impt. On opening the question booklet, first check that all the pages of the question booklet are printed properly. If there is any discrepancy in the question Booklet, then after showing it to the invigilator, get another question Booklet of the same series.

उदाहरण :

प्रश्न :

प्रश्न 1 Ⓐ ● Ⓒ Ⓓ

प्रश्न 2 Ⓐ Ⓑ ● Ⓓ

प्रश्न 3 Ⓐ ● Ⓒ Ⓓ

5. प्रत्येक प्रश्न के अंक समान हैं। आपके जितने उत्तर सही होंगे, उन्हीं के अनुसार अंक प्रदान किये जायेंगे।

6. सभी उत्तर केवल ओ०एम०आर० उत्तर-पत्रक (OMR Answer Sheet) पर ही दिये जाने हैं। उत्तर-पत्रक में निर्धारित स्थान के अलावा अन्यत्र कहीं पर दिया गया उत्तर मान्य नहीं होगा।

7. ओ०एम०आर० उत्तर-पत्रक (OMR Answer Sheet) पर कुछ भी लिखने से पूर्व उसमें दिये गये सभी अनुदेशों को सावधानीपूर्वक पढ़ लिया जाये।

8. परीक्षा समाप्ति के उपरान्त परीक्षार्थी कक्ष निरीक्षक को अपनी OMR Answer Sheet उपलब्ध कराने के बाद ही परीक्षा कक्ष से प्रस्थान करें। परीक्षार्थी अपने साथ प्रश्न-पुस्तिका ले जा सकते हैं।

9. निगेटिव मार्किंग नहीं है।

10. कोई भी रफ कार्य, प्रश्न-पुस्तिका में, रफ-कार्य के लिए दिए खाली पेज पर ही किया जाना चाहिए।

11. परीक्षा-कक्ष में लॉग-बुक, कैल्कुलेटर, पेजर तथा सेल्युलर फोन ले जाना तथा उसका उपयोग करना वर्जित है।

12. प्रश्न के हिन्दी एवं अंग्रेजी रूपान्तरण में भिन्नता होने की दशा में प्रश्न का अंग्रेजी रूपान्तरण ही मान्य होगा।

महत्वपूर्णः प्रश्नपुस्तिका खोलने पर प्रथमतः जाँच कर देख लें कि प्रश्नपुस्तिका के सभी पृष्ठ भलीभाँति छपे हुए हैं। यदि प्रश्नपुस्तिका में कोई कमी हो, तो कक्षनिरीक्षक को दिखाकर उसी सिरीज की दूसरी प्रश्नपुस्तिका प्राप्त कर लें।